



Department : COMMERCE

Programme Name : B.COM, M.COM

Academic Year : 2021-2022

Courses which focuses on Professional Ethics, Gender, Human Values, Environment & Sustainability and other value framework:

| Sr. No. | Course Code | Name of the Course |
|---------|-------------|--|
| 1 | COUATT1 | Financial Accounting |
| 2 | COUATG2 | Rural Development |
| 3 | COUATA1 | Creativity and Entrepreneurship |
| 4 | COUATA2 | Spiritual Management |
| 5 | COUBTG1 | Business Environment |
| 6 | COUBTA2 | Tribal Economics |
| 7 | COUBTL1 | New Venture Planning and Development |
| 8 | COUCTG1 | Investing in Stock Markets |
| 9 | COUCTA2 | Fundamentals of Banking |
| 10 | COUDTT3 | Human Resource Management |
| 11 | COUDTA1 | Fundamentals of Insurance |
| 12 | COUETA3 | Labour Laws |
| 13 | COUETA4 | Business Ethics |
| 14 | COUFTT1 | Goods & Services Tax (GST) and Customs Law |
| 15 | COUFTD1 | Auditing |
| 16 | COPCTD1 | Government Accounting |
| 17 | COPCTD5 | Skill and Competency Management |
| 18 | COPCT01 | Life Skills and Communication |
| 19 | COPDTT1 | Corporate Governance and Business Ethics |
| 20 | COPDTD7 | Consumer Behaviour |



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce

LOCF Based B. Com. (Honours) Syllabus
Approved by the Board of Studies

B. COM. (HONOURS) COURSE STRUCTURE UNDER LOCF BASED ON CBCS

| Semester | Course | Course Code | Course Name | Lectures | Tutorial | Practical | Credits | Max. Marks | |
|----------|---------|---|---|----------|----------|-----------|-----------|------------|-----|
| FIRST | C-1 | COUATT1 | Financial Accounting | 3 | 1 | 1 | 5 | 100 | |
| | C-2 | COUATT2 | Business Laws | 4 | 1 | - | 5 | 100 | |
| | GE - 1 | Any one of the following: | | | | | | 5 | 100 |
| | | COUATG1 | a) Financial Literacy* | 3 | 1 | 1 | | | |
| | | COUATG2 | b) Rural Development | 3 | 1 | 1 | | | |
| | AEC - 1 | Any one of the following: | | | | | | 2 | 100 |
| | | COUATA1 | a) Creativity and Entrepreneurship | 1 | 1 | - | | | |
| | | COUATA2 | b) Spiritual Management | 1 | 1 | - | | | |
| | SEC - 1 | Any one of the following: | | | | | | 2 | 100 |
| | | COUATL1 | a) E-Commerce | 1 | - | 1 | | | |
| | COUATL2 | b) Stock Market Operations | 1 | - | 1 | | | | |
| | | | Additional Credit Course | - | - | - | - | - | |
| | | | Gross Total Credit Point | | | | 19 | 500 | |
| SECOND | C-3 | COUBTT1 | Corporate Accounting | 3 | 1 | 1 | 5 | 100 | |
| | C-4 | COUBTT2 | Business Organization and Management | 4 | 1 | - | 5 | 100 | |
| | GE - 2 | Any one of the following: | | | | | | 5 | 100 |
| | | COUBTG1 | a) Business Environment | 2 | 1 | 2 | | | |
| | | COUBTG2 | b) Basics of Management | 3 | 1 | 1 | | | |
| | AEC - 2 | Any one of the following: | | | | | | 2 | 100 |
| | | COUBTA1 | a) Business Communication | 1 | 1 | - | | | |
| | | COUBTA2 | b) Tribal Economics | 1 | 1 | - | | | |
| | SEC - 2 | Any one of the following: | | | | | | 2 | 100 |
| | | COUBTL1 | a) New Venture Planning and Development | 1 | 1 | - | | | |
| | COUBTL2 | b) Personal Tax Planning and Tax Management | 1 | - | 1 | | | | |
| | | | Additional Credit Course | - | - | - | - | - | |
| | | | Gross Total Credit Point | | | | 19 | 500 | |
| THIRD | C-5 | COUCTT1 | Financial Management | 3 | 1 | 1 | 5 | 100 | |
| | C-6 | COUCTT2 | Income-tax Law and Practice | 3 | 1 | 1 | 5 | 100 | |
| | C-7 | COUCTT3 | Principles of Marketing | 4 | 1 | - | 5 | 100 | |
| | GE - 3 | Any one of the following: | | | | | | 5 | 100 |
| | | COUCTG1 | a) Investing in Stock Markets | 2 | 1 | 2 | | | |
| | | COUCTG2 | b) Advanced Financial Accounting | 3 | 1 | 1 | | | |
| | AEC - 3 | Any one of the following: | | | | | | 2 | 100 |
| | | COUCTA1 | a) Indian Economy | 1 | - | 1 | | | |
| | COUCTA2 | b) Fundamentals of Banking | 1 | - | 1 | | | | |
| | | | Additional Credit Course | - | - | - | - | - | |
| | | | Gross Total Credit Point | | | | 22 | 500 | |


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| Semester | Course | Course Code | Course Name | Lectures | Tutorial | Practical | Credits | Max. Marks | |
|---------------------------------|--------------|--------------------------|--|--|----------|-----------|-------------|-------------|-----|
| FOURTH | C-8 | COUDTT1 | Cost Accounting | 3 | 1 | 1 | 5 | 100 | |
| | C-9 | COUDTT2 | Business Mathematics | 4 | 1 | - | 5 | 100 | |
| | C-10 | COUDTT3 | Human Resource Management | 4 | 1 | - | 5 | 100 | |
| | GE-4 | | | Any one of the following: | | | | 5 | 100 |
| | | COUDTG1 | a) Risk Management | 3 | 1 | 1 | | | |
| | AEC-4 | | | Any one of the following: | | | | 2 | 100 |
| | | COUDTA1 | a) Fundamentals of Insurance | 1 | 1 | - | | | |
| | Internship | | | Any one of the following: | | | | 6 | 100 |
| | | COUDTA2 | b) Financial Statement Analysis | 1 | 1 | - | | | |
| | | COUDEP1 | Summer Internship** | - | - | 6 | 6 | 100 | |
| | | Additional Credit Course | - | - | - | - | - | | |
| Gross Total Credit Point | | | | | | | 22+6 | 600 | |
| FIFTH | C-11 | COUETT1 | Business Economics | 4 | 1 | - | 5 | 100 | |
| | C-12 | COUETT2 | Business Statistics | 3 | 1 | 1 | 5 | 100 | |
| | DSE-1 | | | DSE 1 Group A - Any one of the following: | | | | 5 | 100 |
| | | COUETD1 | a) Management Accounting | 3 | 1 | 1 | | | |
| | DSE-2 | | | DSE 2 Group B - Any one of the following: | | | | 5 | 100 |
| | | COUETD2 | b) Financial Markets and Institutions | 4 | 1 | - | | | |
| | AEC-5 | | | Any one of the following: | | | | 2 | 100 |
| | | COUETA3 | a) Labour Laws | 1 | 1 | - | | | |
| | | COUETA4 | b) Business Ethics | 1 | 1 | - | | | |
| | | | Additional Credit Course | - | - | - | - | - | |
| Gross Total Credit Point | | | | | | | 22 | 500 | |
| SIXTH | C-13 | COUFTT1 | Goods & Services Tax (GST) and Customs Law | 3 | 1 | 1 | 5 | 100 | |
| | C-14 | COUFTT2 | Corporate Law | 4 | 1 | - | 5 | 100 | |
| | DSE-3 | | | DSE-3 Group C - Any one of the following: | | | | 5 | 100 |
| | | COUFTD1 | a) Auditing | 4 | 1 | - | | | |
| | | COUFTD2 | b) Personal Finance & Planning | 3 | 1 | 1 | | | |
| | Seminar | COUFSS1 | Seminar*** | - | - | 2 | 2 | 100 | |
| | Dissertation | COUFD1 | Dissertation / Project **** | - | - | 6 | 6 | 100 | |
| | | Additional Credit Course | - | - | - | - | - | | |
| Gross Total Credit Point | | | | | | | 23 | 500 | |
| TOTAL CREDITS / MARKS | | | | | | | 133 | 3100 | |
| MOOC's | | | | | | | 2-5 | | |

MOOC's courses may be offered during the UG program instead of the Core Course. If the core is not available, any course similar to Generic elective, Discipline-specific elective, AEC course, Skill enhancement course may be offered on MOOC's platform. Suppose any such course related to your subject is not available on MOOC's platform. In that case, department may continue with regular courses OR MOOC's courses may be offered as per university's latest notification.


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| CBCS Course Structure | | | | Semester III | | | |
|--|-----------------------------------|---|--------|---------------------|-------------------------|-----------------|-------|
| From Session 2021-22 Onwards | | | | | | | |
| Course Code | Course Opted | Name of the Course | Credit | Lectures (per week) | End-Semester Exam Marks | Internal Test** | Total |
| COPCTT1 | Core Course | Strategic Management | 04 | 04 | 70 | 30 | 100 |
| COPCTT2 | Core Course | Advanced Tax Planning and Tax Management | 04 | 04 | 70 | 30 | 100 |
| Discipline Specific Elective (Any One Group) | | | | | | | |
| Discipline Specific Elective Group A: Accounting | | | | | | | |
| COPCTD1 | Discipline Specific Elective (A1) | Government Accounting | 04 | 04 | 70 | 30 | 100 |
| COPCTD2 | Discipline Specific Elective (A2) | Forensic Accounting, Auditing and Investigation | 04 | 04 | 70 | 30 | 100 |
| Discipline Specific Elective Group B: Finance | | | | | | | |
| COPCTD3 | Discipline Specific Elective (B1) | Behavioural Finance | 04 | 04 | 70 | 30 | 100 |
| COPCTD4 | Discipline Specific Elective (B2) | Financial Services | 04 | 04 | 70 | 30 | 100 |

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| CBCS Course Structure | | | | Semester III | | | |
|--|-----------------------------------|--|-----------|---------------------|-------------------------|-----------------|------------|
| From Session 2021-22 Onwards | | | | | | | |
| Course Code | Course Opted | Name of the Course | Credit | Lectures (per week) | End-Semester Exam Marks | Internal Test** | Total |
| Discipline Specific Elective Group C: Human Resource Management | | | | | | | |
| COPCTD5 | Discipline Specific Elective (C1) | Skill and Competency Management | 04 | 04 | 70 | 30 | 100 |
| COPCTD6 | Discipline Specific Elective (C2) | Strategic Human Resource Management | 04 | 04 | 70 | 30 | 100 |
| Discipline Specific Elective Group D: Marketing | | | | | | | |
| COPCTD7 | Discipline Specific Elective (D1) | Service Marketing | 04 | 04 | 70 | 30 | 100 |
| COPCTD8 | Discipline Specific Elective (D2) | Agricultural Marketing | 04 | 04 | 70 | 30 | 100 |
| Open Elective | | | | | | | |
| COPCTO1 | Open Elective | Life Skills and Communication | 04 | 04 | 70 | 30 | 100 |
| Total | | | 20 | 20 | 350 | 150 | 500 |

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.


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| CBCS Course Structure | | | | Semester IV | | | |
|--|-----------------------------------|---|--------|---|-------------------------|-----------------|-------|
| From Session 2021-22 Onwards | | | | | | | |
| Course Code | Course Opted | Name of the Course | Credit | Lectures (per week) | End-Semester Exam Marks | Internal Test** | Total |
| COPDTT1 | Core Course | Corporate Governance & Business Ethics | 04 | 04 | 70 | 30 | 100 |
| COPDDC1 | Mandatory Course | Dissertation & Field Work | 06 | 50 marks for Dissertation, 50 marks for Viva voce and 50 marks for Field Work | | | 150 |
| Discipline Specific Elective (Any one Group) | | | | | | | |
| Discipline Specific Elective Group A: Accounting | | | | | | | |
| COPDTD1 | Discipline Specific Elective (A1) | Advanced Accounting | 04 | 04 | 70 | 30 | 100 |
| COPDTD2 | Discipline Specific Elective (A2) | Cost Audit, Standard and Management Audit | 04 | 04 | 70 | 30 | 100 |
| Discipline Specific Elective Group B: Finance | | | | | | | |
| COPDTD3 | Discipline Specific Elective (B1) | Strategic Financial Management | 04 | 04 | 70 | 30 | 100 |
| COPDTD4 | Discipline Specific Elective (B2) | Financial Derivatives | 04 | 04 | 70 | 30 | 100 |

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| CBCS Course Structure | | | | Semester IV | | | |
|--|-----------------------------------|---------------------------------------|-----------|---------------------|-------------------------|-----------------|------------|
| From Session 2021-22 Onwards | | | | | | | |
| Course Code | Course Opted | Name of the Course | Credit | Lectures (per week) | End-Semester Exam Marks | Internal Test** | Total |
| Discipline Specific Elective Group C: Human Resource Management | | | | | | | |
| COPDTD5 | Discipline Specific Elective (C1) | Management of Industrial Relations | 04 | 04 | 70 | 30 | 100 |
| COPDTD6 | Discipline Specific Elective (C2) | Industrial Psychology | 04 | 04 | 70 | 30 | 100 |
| Discipline Specific Elective Group D: Marketing | | | | | | | |
| COPDTD7 | Discipline Specific Elective (D1) | Consumer Behaviour | 04 | 04 | 70 | 30 | 100 |
| COPDTD8 | Discipline Specific Elective (D2) | Supply Chain Management and Logistics | 04 | 04 | 70 | 30 | 100 |
| Open Elective | | | | | | | |
| COPDIO1 | Open Elective | Government and Business | 04 | 04 | 70 | 30 | 100 |
| Total | | | 22 | 16 | 430 | 120 | 550 |

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.


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Semester I

Core Course (5 Credits)

Course Code: COUATT1

FINANCIAL ACCOUNTING [C-1]

Objective: The course aims to help learners acquire conceptual knowledge on financial accounting, impart skills for recording various kinds of business transactions, and preparing financial statements.

Learning Outcomes: After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Measure business income applying relevant accounting standards;
3. Evaluate the importance of depreciation and inventories in financial statements;
4. Prepare cash book and other accounts necessary while running a business;
5. Prepare financial statements of sole proprietors;
6. Keeping Analytical records for transactions and events for Admission and Retirement of Partners in a partnership firm;
7. Prepare accounts for inland branches.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C | A |
|----------|---|---------------------------|---|---|
| Unit - 1 | Theoretical Framework a) Accounting as an information system, the users of financial accounting information and their needs. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. b) Financial accounting principles: Generally Accepted Accounting Principles: accounting concepts and conventions. c) Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRS; convergence vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Reporting Standards (IFRS) – meaning, need, and scope; Process of issuing IFRS. | 20 | ✓ | |
| Unit - 2 | Accounting Process and Business Income Accounting Process: From the recording of a business transaction to preparation of trial balance and preparation of final accounts with adjustments. | 20 | ✓ | ✓ |
| Unit - 3 | Revenue Recognition and Depreciation a) Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with reference to AS 9 and Ind AS 18. b) Depreciation: 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 method of Depreciation and its impact of on measurement of business income. | 20 | ✓ | ✓ |
| Unit - 4 | Accounting for Partnership Firm a) Admission of a new partner: Theory and Practical. b) Retirement of a partner: Theory and Practical. | 20 | ✓ | ✓ |
| Unit - 5 | Accounting for Branch Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system, and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches. | 20 | ✓ | ✓ |


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Semester I **Generic Electives (5 Credits)** **Course Code: COUATG2**
Rural Development [GE – 1 (b)]

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the concept of rural development;
2. Analyze various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India;
5. Assess the impact of infrastructure development in rural India;
6. Evaluate the rural development programmes in India.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C | A |
|----------|---|---------------------------|---|---|
| Unit - 1 | Introduction Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India. | 15 | ✓ | |
| Unit - 2 | Leveraging Demographic Dividend Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation. | 15 | ✓ | ✓ |
| Unit - 3 | Rural Economy of India Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship. Rural Finance: Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives. | 25 | ✓ | ✓ |
| Unit - 4 | Rural Infrastructure Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupel, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India. | 25 | ✓ | ✓ |
| Unit - 5 | Rural Development Programmes in India Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Role of Corporate sector in Rural Development. | 20 | ✓ | |


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Semester I Ability Enhancement Courses (2 Credits) Course Code: COUATA1
Creativity and Entrepreneurship [AEC – 1 (a)]

Objective: The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyse patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C & K | A & A |
|----------|---|---------------------------|-------|-------|
| Unit - 1 | Introduction Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity. | 20 | ✓ | |
| Unit - 2 | Idea Generation & Creativity in Problem Solving Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing. | 20 | ✓ | ✓ |
| Unit - 3 | Innovation Management Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors). | 20 | ✓ | |
| Unit - 4 | Setting the Right Ecosystem for Innovation The Essence of Right Ecosystem; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Creating Self-Sustaining Culture of Innovation. | 20 | ✓ | ✓ |
| Unit - 5 | Intellectual Property Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks. | 20 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. Identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swigs, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. Analyze the case study on innovative leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. Select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

Suggested Readings:

1. Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
2. Frather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.

Note: Learners are advised to use the latest edition of textbooks.


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Semester I Ability Enhancement Courses (2 Credits) Course Code: COUATA2
Spiritual Management [AEC - 1 (b)]

Objective: This course aims at gaining insight into spirituality. The spiritual process is not logical or linear but associative and re-iterative. Further, we learn spirituality by going more subtly into what we already know. Like the undercurrents of the sea, barely seen but certainly felt, much of spiritual growth goes on subtly underneath the surface and for this reason sometimes it is difficult to describe.

The key purpose of this course is to help the students to develop an awareness of their inner peace, powers, and potentials and a moral compass for living and to teach practical spiritual skills and tools for expressing their potential.

Learning Outcomes: After completion of the course, learners will be able to:

1. Define emotional energy.
2. Describe healing emotional scars.
3. Establish regular meditation. Describe insecurity.
4. Describe self-hypnosis/trance.
5. Describe the astounding effects of visualization.
6. Summarize positive and negative affirmations.
7. Define personal beliefs and values.
8. Describe the conference of the spirits.
9. Describe using fear to your advantage.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C & K | A & A |
|--|--|---------------------------|-------|-------|
| Unit - 1 | <ul style="list-style-type: none"> ✓ Understanding of Origin and Development of Spirituality ✓ Elements of Spirituality: Truthfulness, Integrity, Honesty, Dutifulness, Ethics, Values and their roles in Spirituality ✓ Spiritual values: - Signs of success-Reflection points- Introspection—Peace—Courage— Self-authority— Self Sovereignty—Dedication- Self-actualization ✓ Personality Development: Communication - Proper and adequate communication, Spiritual leadership, considering elements for decision-making. | 50 | V | V |
| Unit - 2 | <ul style="list-style-type: none"> ✓ Spirituality in Everyday Life - Right Thought, Deed and Practices ✓ Spirituality for Managerial Excellence: Strategies for performance Power of Problem Solving and Analytical Techniques- Brainstorming - Generating Options - ✓ Critical Path Analysis - Planning and Scheduling Complex Tasks-Decision Trees - Powerful Quantitative Analysis of Decision Impact-Force Field Analysis - Analysis of all Pressures For and Against Change ✓ Consciousness — What is consciousness - Religious perspectives - scientific perspectives - Spiritual perspectives-Vies of philosophers; - Self Image & Self Motivation. | 50 | V | V |
| <p>Motivation Effect on thoughts- External influences on thoughts-Roots of low Self esteem-3 steps to a good self image-Motivating factors- Criticism for motivation-Signs of De motivators-Laws of motivation-Skills for -Wheel of motivation-Principles of Motivational Leader.</p> | | | | |


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Semester II

Generic Electives (5 Credits)

Course Code: COUBTG1

Business Environment [GE – 2 (a)]

Objective: A business Environment course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that future entrepreneurs consider the labour environment and retail environment they are entering. They will be able to assess the impact of these different environments on the potential to succeed in their new business venture. We will look at the micro-environment as well as the macro-environment of a business and in particular the variables that influence the activities of a business.

Learning Outcomes: After completion of the course, learners will be able to:

1. Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.
2. Conduct a business analysis of the local and national environment.
3. Employ business models and tools to evaluate changes in an organization's business environment.
4. Present a business environmental analysis and recommendations to reduce the risk of the identified issues.
5. Integrate the concept and opening economies of developing countries like India through RTB and multilateral route (WTO).

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C B K | A B A |
|----------|---|---------------------------|-------------|-------------|
| Unit - 1 | Introduction Concept, component and significance of Business Environment; Economic and Non-Economic Environment, Socio-cultural Environment of Business; Social Responsibilities of Business; Business Ethics and Morality. | 10 | ✓ | |
| Unit - 2 | Economic Systems Salient features, Capitalism, Socialism and Mixed Economy. | 20 | ✓ | ✓ |
| Unit - 3 | Industrial Development Public Enterprises in India; Private Sector in India and Joint Sector in India; Small Scale Industries in India; Industrial Sickness. | 20 | ✓ | |
| Unit - 4 | International Environment Foreign Trade Policy; Foreign Capital Investment in India. | 20 | ✓ | |
| Unit - 5 | International Foreign Institutions World Trade Organisation (WTO), International Monetary Fund (IMF), World Bank. | 30 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. Analyze the concept of good society and its impact on business.
2. Analyze the impact of political system on business environment in India.
3. Evaluate the impact of judicial system on business environment in India.
4. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.
5. Analyze various regional economic integrations and their impact on Indian business environment.
6. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.


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Semester II Ability Enhancement Courses (2 Credits) Course Code: COUBTA2
Tribal Economics [AEC - 2 (b)]

Objective: To gain comprehensive understanding of all aspects relating to Tribal Economics.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the concept of Tribal Economics;
2. Analyze various skill development and capacity building programmes of Tribal Economics;
3. Evaluate the tribal development programmes and laws in India.
4. Examine how different tribal economic systems function and evaluate implications of various tribal economic decisions.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C B K | A B A |
|----------|--|---------------------------|-------------|-------------|
| Unit - 1 | Introduction: Meaning of Tribe; Classification of Tribal People; Characteristic of Tribal People: indigenous Attributes, Specialized Living, Hesitation Towards Outside World, Exploration Resistance, Indifferent Attitude Towards Human, Animal and Nature, Affection Towards Jai-jungle-Zameen (Water-Forest-Land). | 15 | ✓ | |
| Unit - 2 | Dimensions of Tribal Economics: Food Gathering, Hunting, Agriculture, Animal Husbandry, Fisheries, Sculpture Making, Industrial Labour, Recent Trends : Education and Unorganized Business. | 15 | ✓ | ✓ |
| Unit - 3 | Problems of Tribal Life: Extreme Poverty, Severe Unemployment, High Indebtedness, Land Alienation, Poor Health and Sanitation Conditions, Drinking, Housing, Education, Communication, Lack of infrastructural Facilities; Lack of Professionalism. | 25 | ✓ | ✓ |
| Unit - 4 | Tribal Markets: Meaning, Features, Types of Tribal Market: Haats; Weekly Market, Fortnightly Market, Monthly Market, Occasional Markets, Cold Storage, Warehouses, Unorganized Permanent Markets; Organizations Working For Tribal Development; Tribal Cooperative Marketing Development Federation (TRIFED); National Schedule Caste and Schedule Tribe Finance and Development Corporation (NSTFDC). | 25 | ✓ | ✓ |
| Unit - 5 | Forest Right Act (2006) & Economic Activities of Tribes: Forest Right Act and its importance, Minor Forest Produce Based Business : Tendu Leave Collection, Mahua Collection, Honey Selling, Timber Produce, Agricultural Instruments Making, Weaving, Dairy Products, Fishing, Sculpture Selling, Medicinal Plant Produce; Government Policies Towards Tribal Development. | 20 | ✓ | |

Practical Exercises:

The learners are required to:

1. Prepare a statistical profile of Indian tribal Economy.
2. List out the various NGO which have been undergone practices for tribal welfare.
3. Prepare a chart explaining tribal demographic development.
4. Prepare a comparative statement of urban and rural tribal areas economic activities.
5. Visit any tribal area and prepare a report on how it functions.


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Semester II Skill Enhancement Course (2 Credits) Course Code: COUBTL1
New Venture Planning and Development [SEC - 2 (a)]

Objective: The course aims to give exposure to learners regarding different aspects of setting up a new business.

Learning Outcomes: After completion of the course, learners will be able to:

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C & K | A & A |
|----------|---|---------------------------|-------|-------|
| Unit - 1 | Starting New Ventures New Venture: Meaning and features. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. | 20 | ✓ | |
| Unit - 2 | Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. | 20 | ✓ | ✓ |
| Unit - 3 | Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc. | 20 | ✓ | |
| Unit - 4 | Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis. | 20 | ✓ | ✓ |
| Unit - 5 | Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan: Executive Summary. | 20 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Suggested Readings:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

Note: Learners are advised to use the latest edition of textbooks.


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Semester III

Generic Electives (5 Credits)

Course Code: COUCTG1

Investing in Stock Markets [GE – 3 (a)]

Objective: The course aims to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
2. Analyze Indian securities market including the derivatives market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C | A |
|----------|--|---------------------------|---|---|
| Unit - 1 | Basics of Investing Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment. | 15 | ✓ | |
| Unit - 2 | Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company. | 25 | ✓ | ✓ |
| Unit - 3 | Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets. | 20 | ✓ | |
| Unit - 4 | Indian Stock Market Market Participants: Stock Broker, investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations. | 20 | ✓ | |
| Unit - 5 | Investing in Mutual Funds Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, Index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value. | 20 | ✓ | ✓ |


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Semester III Ability Enhancement Courses (2 Credits) Course Code: COUCTA2
Fundamentals of Banking [AEC - 3 (b)]

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the meaning, scope and functions of Banking along with legal framework.
2. Assess the operations of banking and its services.
3. Evaluate the lending operations of banks and identify causes of NPA in banks.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C & K | A & A |
|----------|---|---------------------------|-------------|-------------|
| Unit - 1 | Banking Business Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India: Advantages and Disadvantages of Foreign banks; Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms. | 30 | ✓ | |
| Unit - 2 | Banking Operations Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and ebanking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments | 35 | ✓ | ✓ |
| Unit - 3 | Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and it's Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel | 35 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. The learners are required to: 1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyze the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.

Suggested Readings:

1. Agarwal, D. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.
2. Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.
3. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
4. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
5. Suneja, H.R. (2019). Practical and Law of Banking. New Delhi: Himalaya Publishing House.
6. Padhi B.R. and B. Padhi (Ed.) (2010) Tribal Development in India – Section V – Health and Tribal Development – Mangalam Publications – Delhi – 53.
7. Deogaonkar S.G. (1994) Tribal Administration and Development – Concept Publishing Company – New-Delhi.
8. Padmalatha, Suresh and Justin, Paul. (2017). Management of Banking and Financial Services. New Delhi: Pearson Education.

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Semester IV

Core Course (5 Credits)

Course Code: COUDT3

Human Resource Management [C-10]

Objective: To acquaint the learners with the techniques and principles to manage the human resources of an organization

Learning Outcomes: After completion of the course, learners will be able to:

1. Develop necessary skills to prepare an HR policy to enable the employees to attain work-life balance; 2 a. Prepare a Human Resource Plan in an organization;
Prepare a report on job analysis;
Organize an induction programme in an organization;
2. Have an understanding and use of different kinds of training and development strategies in real-life scenarios; 4 a. Organize counseling sessions for employees in an organization;
3. Design incentive schemes for different job roles in an organization;
4. Create HR policies related to grievance redressal, employee health, safety, welfare, and social security in an organization.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (In %) | C B K | A B A |
|----------|---|---------------------------|-------------|-------------|
| Unit - 1 | Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance. | 20 | ✓ | |
| Unit - 2 | Acquisition of Human Resource Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention. | 20 | ✓ | ✓ |
| Unit - 3 | Training and Development Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing. | 20 | ✓ | ✓ |
| Unit - 4 | Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation. | 20 | ✓ | ✓ |
| Unit - 5 | Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities. | 20 | ✓ | |


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Semester IV Ability Enhancement Courses (2 Credits) Course Code: COUDTA1
Fundamentals of Insurance [AEC - 4 (a)]

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the concept of insurance and its principles;
2. Explain types of insurance and regulatory framework of insurance.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C | A |
|----------|--|---------------------------|---|---|
| Unit - 1 | Insurance Business Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Banc assurance: features and merits. | 40 | v | |
| Unit - 2 | Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA; Delegation of Powers, the establishment of Insurance Advisory Committee, Power to make Regulations. | 60 | v | v |

Practical Exercises:

The learners are required to:

1. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

Suggested Readings:

1. Vaughan, E. J., & Vaughan, T. M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley.
2. Gupta, P.K. (2015). Insurance and Risk Management. Mumbai, Maharashtra: Himalaya Publishing House.

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Semester V Ability Enhancement Courses (2 Credits) Course Code: COUETA1
Labour Laws [AEC - 5 (a)]

Objective: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Learning Outcomes: After completion of the course, learners will be able to:

1. Evaluate the effectiveness of trade unions and factors influencing their growth;
2. Analyse industrial disputes and implementation of its legal provisions;
3. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.
4. Discuss the concept of Maternity Benefit Act, 1961.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C | A |
|----------|--|---------------------------|---|---|
| Unit - 1 | Trade Unions Act, 1926 Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions. | 25 | ✓ | |
| Unit - 2 | Discipline Causes of indiscipline, maintenance of discipline principle of national justice, Labour turnover, Absenteeism. The Industrial Disputes Act, 1947 Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities. | 30 | ✓ | ✓ |
| Unit - 3 | Other Labour Enactments (a) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hour. (b) The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus. (c) Maternity Benefit Act, 1961. | 45 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

Suggested Readings:

1. Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company. Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.
2. Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.
3. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhubli, Chhattisgarh: Bharat Law House. Srivastava, S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.
4. Wilson, K., & Wauson, J. (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy. New York: AMACOM.
5. Singh, Avtar and Kaur, Harpreet. (2016). Introduction to Labour and Industrial Laws. New Delhi: Lexis Nexis.
6. Mishra, S.N. (2018). Labour & Industrial Laws. New Delhi: Central Law Publications.

Note: Learners are advised to use the latest edition of textbooks.


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Semester V Ability Enhancement Courses (2 Credits) Course Code: COUETA2
Business Ethics [AEC - 5 (b)]

Objective: : The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning Outcomes: After completion of the course, learners will be able to:

1. Design Code of Ethics for an organization.
2. Discuss Ethical Performance of an organization.
3. Describe and distinguish between various types of values;
4. Discuss issues related to whistle blowing and other moral issues
5. Measure the level of participation of select companies/organisations related to Social Responsibility.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C S K | A S A |
|----------|--|---------------------------|-------|-------|
| Unit - 1 | Introduction Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision Making Process. | 20 | ✓ | |
| Unit - 2 | Business Ethics Management Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation. | 15 | ✓ | ✓ |
| Unit - 3 | Human Values & Business Meaning of Human Values; Formation of Values; Socialization, Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values. | 20 | ✓ | ✓ |
| Unit - 4 | Moral Issues in Business Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing. | 25 | ✓ | ✓ |
| Unit - 5 | Corporate Social Responsibility (CSR) Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; | 20 | ✓ | |

Practical Exercises:

The learners are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyze, interpret and present key learnings of the case study on Whistle Blowing- Infosys Case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

Suggested Readings:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Merks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons
4. Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
5. Vveinhardt, J., & Gulbovaibe, E. (2015). Expert evaluation of diagnostic instrument for personal and organizational value congruence. Journal of Business Ethics, 136(3), 481-501.
6. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

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Semester VI

Core Course (5 Credits)

Course Code: COUFTT1

Goods & Services Tax (GST) and Customs Law [C-13]

Objective: The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
2. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
5. Understand the significant provisions of the customs law.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (In %) | C & K | A & A |
|----------|--|---------------------------|-------|-------|
| Unit - 1 | Basic Concepts Concept and features of Indirect Taxes; Difference between Direct and Indirect Taxes, Concept of Goods and Service Tax (GST), Important terms and definitions under GST law, Classification of Goods and Service Tax, Favorable impacts and difficulties of GST, Legal framework of GST and GST Council, Constitution, Structure and Functioning. | 15 | ✓ | ✓ |
| Unit - 2 | Concept of Supply Meaning and Scope of Supply/Tax Liability on composite and mixed supplies, Time, Place and Value of Taxable Supply, Determination of taxable value of Goods and Services supplied with Practical Problems, Significance of Consideration. | 20 | ✓ | ✓ |
| Unit - 3 | Levy of GST Levy and Collection of tax, Inter-state supply, Intra-state supply, Specific Rates notified for supply of various goods and services, Input tax credit, Reverse Charge Mechanism, Composition Levy- Provisions with Practical Problems, List of exempted goods and services under the GST, Exempted goods and services under exemption notification. | 20 | ✓ | |
| Unit - 4 | Registration, Assessment and Provisions of GST Registration under GST, Compulsory Registration; Process for Registration, Issue of Registration Number (GSTIN), Amendment and Cancellation of Registration, Different GST Returns, Electronic Ledger, Electronic Cash Ledger, Electronic Credit Ledger, Various Assessment under GST, Interest Applicable under GST (Period), Offences, Penalties and Appeals, Provisions regarding E-way bills. | 25 | ✓ | ✓ |
| Unit - 5 | Customs Law Custom Law: Concepts, Territorial Water, High Seas, Levy of Customs Duty, Types of Customs Duties; Valuation; Baggage Rules & Exemption, Determination of Customs Duty. | 20 | ✓ | ✓ |

Practical Exercises:

The learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on payment of tax and interest, if any, for hypothetical firm.


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Semester VI **Discipline Specific Course (5 Credits)** **Course Code: COUFTD1**
Auditing [DSE – 3 (a)]

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate an understanding of the nature and scope of auditing and related services.
2. Describe and discuss the regulatory framework of auditing and related services.
3. Show understanding and explain the ethical standards of an auditor.
4. Explain the stages of an audit and methods of gathering audit evidence.
5. Show understanding and be able to interpret different types of audit reports.

COURSE CONTENTS:

| Unit | Contents | Weightage of Marks (in %) | C & K | A & A |
|----------|--|---------------------------|-------|-------|
| Unit - 1 | Auditing Concepts & Audit Documentation and Audit Evidence a. Audit Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; b. Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence. | 10 | ✓ | ✓ |
| Unit - 2 | Internal Control, Internal Check, and Audit Sampling Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods. | 20 | ✓ | ✓ |
| Unit - 3 | Vouching and Verification Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. | 20 | ✓ | ✓ |
| Unit - 4 | Audit of Companies Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification, Liabilities of Statutory Auditors. Overview of Auditing Standards. | 20 | ✓ | |
| Unit - 5 | Special Areas of Audit Cost audit, Tax audit, Management audit, Performance audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation. | 30 | ✓ | |


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| Semester III | | COPCIDI : GOVERNMENT ACCOUNTING | |
|---------------------|--|---|----------|
| Learning Objective: | | The student will be able to Understand the structure of Government accounting system. Learn how to maintain books of accounts of State and central govt books. Prepare the different set of books of accounts as per Accounting principles. Understand the process of sorting accounting for government entities and Learn to maintain the reliability and true and fair view of books of accounts. | |
| Unit | Content | Credits: 04 | Lectures |
| I | Design and Organisation of Government Accounting Systems; Basis of Government Accounting -- Cash Accounting; Accrual Accounting; Comparison between Cash based system of accounting and accrual system of accounts. Benefits of switch over. Global trends. Users of government account. Accounting arrangements and authorities in State and Central Governments. Government Accounting Standards Advisory Board (GASAB) - Role and functions; Approved formats of accounts for Panchayati Raj Institutions and Local Bodies. Inter-state & center to state transactions. Principles of Recognition, Measurement Classification and Disclosure. Receipt and credit into Government Accounts. Withdrawal from Government Account Section-I & II. Maintenance of Deposits. Records and accounts relating to receipts and disbursements by DDOs. Preparation of Cash Book, Journal and Ledger. Reconciliation of accounts with Treasury/ Pay and Accounts Office (PAO) by DDOs. Treasury Accounting System including State PAO Accounting System - Process of passing bills in Treasury/State PAO, Voucher, Challans, Schedule of Receipts and Payments, List of Payments and Cash Accounts. Only Accounting in treasury/State PAOs, AC/DC bills, Nil bills. | | 06 |
| II | Maintenance of Initial Accounts by Drawing and Disbursing Officers (DDOs); Initial records and accounts relating to receipts and disbursements by DDOs. Preparation of Cash Book, Journal and Ledger. Reconciliation of accounts with Treasury/ Pay and Accounts Office (PAO) by DDOs. Treasury Accounting System including State PAO Accounting System - Process of passing bills in Treasury/State PAO, Voucher, Challans, Schedule of Receipts and Payments, List of Payments and Cash Accounts. Only Accounting in treasury/State PAOs, AC/DC bills, Nil bills. | | 12 |
| III | Compilation of Monthly Civil Accounts by Accountant General; Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books. Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments. Corrections in accounts- Transfer Entries, Combined Transfer Entries, Ledger. Accounting of liabilities: Public Debt, Other Liabilities, Treasury bills. Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting. | | 12 |
| IV | Compilation of Annual Accounts; Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts, Contents of annual accounts. Preparation and submission of annual accounts, Summary of Finance Accounts. Interpretation and utility of various statements in Finance Accounts. Integration and utility of Government Accounts, Report on State Finance. Consolidated Financial Position of the State, Abstract of Receipts and Disbursements. Sources and Application of funds, Input for Deptt. management. | | 12 |

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| Semester III | | COPCIDI : GOVERNMENT ACCOUNTING | |
|--------------|---|---------------------------------|----|
| V | Allocation of resources and effective use of resources, Input for budget preparation and monitoring. Quality Assurance: Pre-audits Checks against errors and misstatements. Reconciliation between Accountant General and Controlling Officers. Maintenance and review of Branchbooks. Analysis and clearance of suspense and unclaimed heads. Internal Tax Audit (ITA). Control Accounts for verification and evaluation checks - Classified Abstracts (CER) - debit and Credit Sheet). Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those maintained by Central Accounts Section RBI. Checks related to timeliness, completeness and overall reliability. Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts. | | 06 |
| | | Total Lectures (Hours): | 48 |

Suggested Readings:

1. Account Code for Accountants General.
2. Central Government Account (Receipt and Payment) Rules, 1983.
3. Central Public Works Accounting Code.
4. Current Finance and Appropriation Accounts of Union Government.
5. Government Accounting Rules, 1999.
6. Government of India Budget.

Note: Any other latest edition of Reference Text book can be included.

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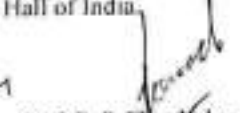
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| Semester III COPCTDS : SKILL AND COMPETENCY MANAGEMENT | | |
|--|--|-------------------|
| Learning Objective: The objective of the course is to equip the students with the necessary skills and knowledge required for talent recognition, management, retention and development. It also enables them to learn to identify and develop competencies in employees. | | |
| | | Credit: 04 |
| Unit | Content | Lectures |
| I | Skill Management: Concept of skill; Concept of talent; Difference between Talent, Skill, and Knowledge; Objectives of Skill and Talent Management; Types of Skills: Hard skills and Soft skills. | 06 |
| II | Developing Talent and Skills: Need for Skill and Talent Development; Training for skill and talent development: Identification of training needs, Training methods, Evaluating training programmes; Mentoring; Skill obsolescence and Retraining. | 12 |
| III | Skills and Talent Integration: Designing Reward Policy and Strategies; Succession Planning; Career Planning: Process, Career anchors, Career paths. | 12 |
| IV | Managing Competencies: Concept of Competence, Need for Competencies, Competence and performance: Competency based performance management; Developing competencies in employees. | 12 |
| V | Competency Mapping: Meaning, objectives and need for competency mapping; Process and tools of competency mapping; Uses of competency mapping. | 06 |
| Total Lectures (hours) | | 48 |


Suggested Readings:

1. Rao, T.V. (2011). *Hurconomics for Talent Management: Making the HRD Missionary Business-Driven*, New Delhi: Pearson Education.
2. Berger, L. A. and Berger, D. R. (2010). *The Talent Management Handbook*, New Delhi: McGraw-Hill Education.
3. Shukla, R.(2009). *Talent Management: Process of Developing and Integrating Skilled Worker*, New Delhi : Global India Publications.
4. Sanghi, S. (2007). *The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations*, New Delhi: Sage Response.
5. Kandula, Srinivas R. (2013). *Competency-Based Human Resource Management*, New Delhi: Prentice Hall of India.


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| Semester III COPCTOI : LIFE SKILLS AND COMMUNICATION | | Credit: 04 |
|--|---|-------------------|
| Learning Objective: This course is aimed at building understanding and perspective about life beyond profession. The students will be able to understand the meaning and grand narrative of life, to learn to leverage psychological capital, to understand the role of society and technology in life and to understanding nuances of communication. | | |
| Unit | Content | Lectures |
| I | Introduction: Ontological perspective of life; Meaningfulness and mindfulness; Understanding personal and organizational outcomes of meaningfulness and mindfulness; Notion of time. | 06 |
| II | Cognitive Approaches and Strategies: Understanding Psychological Capital: Hope, efficacy, resilience and optimism; Developing strengths and living well: Happiness and pleasure dialogue. | 12 |
| III | Society Technology Interface: Role of technology in shaping present day society; Social interaction and changing paradigm of physical, digital and biological world. | 12 |
| IV | Effective Communication Skills: Principles of effective communication; Verbal, non-verbal and listening skills; Creating persuasive communication and avoiding common mistakes in communication at personal, interpersonal and organizational level. | 12 |
| V | Gainful Employment and Life Skills: Understanding role of life skills for increasing employability and entrepreneurship, meaning and significance of good work. | 06 |
| Total Lectures (hours) | | 48 |

Suggested Readings:

1. Cappelli, Peter (2012). Why Good People Can't Get Jobs: The Skills Gap and What Companies Can Do About It. Wharton Digital Press.
2. Klaus, Schwab (2017). The Fourth Industrial Revolution. World Economic Forum.
3. Lopez, Pedrotti & Synder (2015). Positive Psychology – the scientific and practical explorations of human strengths. Sage Publications.
4. Louis, Narens (2001). Theories of Meaningfulness. Psychology Press. Taylor & Francis.
5. Schein, Edgar H. (2013). Humble Inquiry – The Gentle Art of Asking Instead of Telling. Berrett Koehler Publishers.
6. Steven, Monson (2017). Mapping Society and Technology. University of Minnesota Publications.
7. Vygotsky, L. S. (1978). Mind in Society – The development of higher psychological processes. Harvard Univ Press.

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| Semester IV COPDTT1 : CORPORATE GOVERNANCE & BUSINESS ETHICS | | |
|---|--|------------------------|
| Learning Objective: To bring conceptual clarity about different principles of corporate governance and business ethics and making students familiar with emerging issues of corporate governance and ethical business practices in corporate world. | | |
| Unit | Content | Credit: 04 Lectures |
| I | Introduction: Evolution, Meaning & Concept of Corporate Governance; Principles, theories & models of Corporate Governance, Determinants of Good Corporate Governance. Green governance/e-governance; shareholder activism. Corporate governance in PSU, Banks & Corporate Governance in Family owned firm. | 08 |
| II | Corporate Governance Practices and development; Comparison of principles and development of Corporate Governance in Various countries-U.K., U.S.A, Australia, China, Russia, South Africa and India; (Sarbanes and Oxley Law, Cadbury Report and NFRA) Corporate Frauds/Scam/failure: Introduction to Corporate frauds and major financial Scams – Case Study; the whistle-blower legislation across countries; developments in India. Governance beyond the boundaries of corporation. | 10 |
| III | Reporting on Corporate Governance in India. SEBI (LODR) Regulations [Listing obligation & Disclosure Requirements], Indian Accounting Standards (INDAS), listing obligations with stock exchange including Clause 49 & its Amendments. Corporate governance under Companies Act, one real life case study of any company's report on Corporate Governance. | 10 |
| IV | Business Ethics and CSR: Meaning, Concept and approaches of Business Ethics. Why ethical problem occurs in business, ethical principles in business. Ethical governance; code of ethic. Concepts of Corporate Social Responsibility; CSR-an overlapping concept; corporate sustainability reporting; CSR models and SDGs goal. Ethical Dilemmas and remedies for Ethical Dilemmas. Profit maximization vs social responsibility. | 10 |
| V | Ethics in different Contexts: Detailed discussion on ethical principles in different contexts-Environmental ethics, workplace ethics, ethics on consumer protection, advertisement ethics; Ethics in accounting and finance. | 10 |
| Total Lectures (hours) | | 48 |

Suggested Readings:

1. Fernando, A.C.; Corporate Governance: Principles, Policies and Practices; Pearson.
2. Chattopadhyay, P.; Corporate Mis-governance; IAA Research Foundation.
3. Chakraborty, S.K.; Ethics in Management, Oxford.
4. Robert A.G.; Monks and Minow, Nell; Corporate Governance, Wiley.
5. Balachandran, V. and Chandrasekaran, V., Corporate Governance and Social Responsibility PHI Learning Private Limited, New Delhi, 2009.

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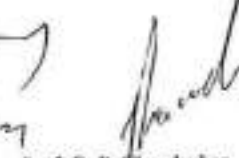
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| Semester IV COPDTD7 : CONSUMER BEHAVIOUR | | |
|--|---|------------|
| Learning Objective: To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making. | | |
| | | Credit: 04 |
| Unit | Content | Lectures |
| I | Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer Features of Individual Consumers; Types of Consumers; Consumer Decision-Making Process; Organizational Consumer Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research. | 08 |
| II | Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying. | 10 |
| III | Consumer Motivation and Personality: Motivation Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality Concept and Characteristics; Stages in the Development of Personality; Self and Self-image. | 12 |
| IV | Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories. | 10 |
| V | Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Cross-Cultural dimensions of consumer behaviour; Cross Cultural Consumer Analysis; Culture and Sub-Culture; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process. | 08 |
| Total Lectures (hours) | | 48 |


Suggested Readings:

1. Loudon and Della, Consumer Behaviour: Concepts and Applications.
2. Schiffman and Kanuk, Consumer Behaviour.
3. Bennett, Consumer Behaviour.
4. S.H. Britt, Consumer Behaviour in Theory and Action.


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