

Scheme and Syllabi of
B. Com.(Honours Tax Procedure and Practice)
Three Year (6 Semesters)
(Choice Based Credit System)



DEPARTMENT OF COMMERCE
Faculty of Commerce and Management
Chaudhary Devi Lal University, Sirsa
(Haryana)-India
PIN-125055

Scheme and Syllabi of

B. Com. (Honours-Tax Procedure and Practice): Three Year (6 Semesters)

Semester – I

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT- AE-101	Environmental Studies	Ability Enhancement Compulsory Course (AECC- 01)	2	70	30	100
BCHT-C101	Financial Accounting	Core Course (CC-01)	4	70	30	100
BCHT-C102	Micro Economics	Core Course (CC-02)	4	70	30	100
BCHT-L101	Proficiency in English	Language- 01	4	70	30	100
	Generic Elective (GE-01) (Any One of the following)	Generic Elective (GE-01)	4	70	30	100
BCHT- GE-101	Business Laws					
BCHT- GE-102	Indian Tax System					
Total			18			500

Semester – II

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT- AE-201	Business Communication	Ability Enhancement Compulsory Course (AECC- 02)	2	70	30	100
BCHT-C201	Corporate Accounting	Core Course (CC-03)	4	70	30	100
BCHT-C202	Macro Economics	Core Course (CC-04)	4	70	30	100
BCHT-L201	Hindi	Language- 02	4	70	30	100
	Generic Elective (GE-02) (Any One of the following)	Generic Elective (GE-02)	4	70	30	100
BCHT- GE-201	Corporate Law					
BCHT- GE-202	Income Tax Law					
Total			18			500

Semester – III

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-C301	Business Statistics	Core Course(CC-05)	4	70	30	100

BCHT-C302	Income- Tax Law and Practice-I	Core Course(CC-06)	4	70	30	100
BCHT-C303	Management Accounting	Core Course(CC-07)	4	70	30	100
	Generic Elective (Any One of the following)	Generic Elective (GE-03)	4	70	30	100
BCHT-GE-301	Business Ethics and Corporate Governance					
BCHT-GE-302	Indian Economy					
	Skill-Enhancement Course (Any One of the following)	Skill Enhancement Course (SEC- 01)	2	70	30	100
BCHT- SE-301	Computer Applications in Business (60T+40P)					
BCHT- SE-302	Auditing					
BCHT- SE-303	Personal Tax Planning					
BCHT- SE-304	Central Sales Tax Procedure and Practice					
BCHT- SE-305	Corporate Banking					
	One Additional Paper (Specially for Honours)					
BCHT-AP-301	Foreign Exchange Management		4	70	30	100
Total			22			600
Semester – IV						
Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-C401	Advanced Statistics	Core Course(CC-08)	4	70	30	100
BCHT-C402	Income- Tax Law and Practice-II	Core Course(CC-09)	4	70	30	100
BCHT-C403	Cost Accounting	Core Course(CC-10)	4	70	30	100
	Generic Elective(GE-04) <i>Any One of the following</i>	Generic Elective (GE-04)	4	70	30	100
BCHT- GE-401	Human Resource Management					
BCHT- GE-402	Business Policy and Strategic Management					
	Skill-Enhancement Course (Any One of the following)	Skill Enhancement Course (SEC- 02)	2	70	30	100

BCHT- SE-401	Fundamentals of Information Technology (60T+40P)					
BCHT- SE-402	Management Information System					
BCHT- SE-403	E-Filing of Returns (60T+40P)					
BCHT- SE-404	Central Excise and Customs					
BCHT- SE-405	Cyber Crimes and Laws					
	One Additional Paper (Specially for Honours)					
BCHT-AP-401	Banking Operations		4	70	30	100
BCHT-ST-401	Skill Based Training	In-house Training (2 Hours per week)	4			
Total			26			600
Semester – V						
Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-C501	Corporate Taxation-I	Core Course(CC-11)	4	70	30	100
BCHT-C502	Goods and Services Tax-I	Core Course(CC-12)	4	70	30	100
	Discipline Specific Elective (DSE-01 and DSE-02) <i>(Any two of the following)</i>	Discipline Specific Elective (DSE- 01)	4	70	30	100
		Discipline Specific Elective (DSE- 02)	4	70	30	100
BCHT-D501	Indian Financial System					
BCHT-D502	Business Environment					
BCHT-D503	Fundamentals of Insurance					
BCHT-D504	Security Market Operations					
BCHT-D505	Financial Management					
BCHT-D506	Principles of Marketing					
	One Additional Paper	Specially for Honours				
BCHT-AP-501	Customs Procedure and Practice-I		4	70	30	100
Total			20			500

Semester –VI						
Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-C601	Corporate Taxation-II	Core Course(CC-13)	4	70	30	100
BCHT-C602	Goods and Services Tax-II	Core Course(CC-14)	4	70	30	100
	Discipline Specific Elective (DSE- 03 and DSE- 04) (Any two of the following)	Discipline Specific Elective (DSE- 03)	4	70	30	100
		Discipline Specific Elective (DSE- 04)	4	70	30	100
BCHT-D601	Investment Analysis					
BCHT-D602	Financial Institutions, Markets and Services					
BCHT-D603	International Business					
BCHT-D604	Indirect Taxes					
BCHT-D605	Financial Reporting & Standards					
BCHT-D606	E- Commerce (60T+40P)					
	One Additional Paper	Specially for Honours				
BCHT-AP-601	Customs Procedure and Practice-II		4	70	30	100
BCHT-ST-601	Skill Based Training	In-house Training (2 Hours per week)	4			
Total			24			500

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

The Students of Department of Commerce will earn 12 Credits (2 credits per semester) by choosing some Open Elective Courses offered by the other departments other than the Department of Commerce.

Total Credits and Marks of all Semesters of B.com Honours Tax Procedure and Practice		
Semester	Credits	Marks
I	18+2(OE)	500+100(OE)
II	18+2(OE)	500+100(OE)
III	22+2(OE)	600+100(OE)
IV	26+2(OE)	600+100(OE)
V	20+2(OE)	500+100(OE)
VI	24+2(OE)	500+100(OE)
	140	3800

The Department of Commerce offers following Open Elective Courses for the students of First, Second, Third, Fourth, Fifth and Sixth semester of Other Departments.

Nature of Course	Course Code	Nomenclature of Paper	Credits	External Marks	Internal Marks	Maximum Marks
Open Elective (1 st Semester)	BCHT-OE-101	E-Marketing	2	70	30	100
Open Elective (2 nd Semester)	BCHT-OE-201	Principles of Management	2	70	30	100
Open Elective (3 rd Semester)	BCHT-OE-301	Principles of Marketing	2	70	30	100
Open Elective (4 th Semester)	BCHT-OE-401	Social Marketing	2	70	30	100
Open Elective (5 th Semester)	BCHT-OE-501	Personality Development	2	70	30	100
Open Elective (6 th Semester)	BCHT-OE-601	Contemporary Issues in Accounting	2	70	30	100

B. COM. (HTPP): SEMESTER I
BCHT- AE-101 ENVIRONMENTAL STUDIES

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to create the awareness among the students towards environmental concepts and issues for smooth life of species and human at earth.

UNIT I

The multidisciplinary nature of environmental studies: Definition, Scope and importance, need for public awareness; Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT II

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem. Producers, Composers and decomposers. Energetical flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids: Introduction, types, Characteristic features; Structure and function of the following ecosystems: Forest ecosystem, Grass land ecosystem, desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Biodiversity and its conservation: Introduction-Definition, genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of diversity: consumptive use, productive use, social, ethical; aesthetic and option calls. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemics. Conservation of biodiversity: In-situ and Ex-situ

UNIT III

Environmental Pollution: Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution; Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster Management: floods, earthquake, cyclone and landslides.

Social Issues and the environment: From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people: its problems and concerns, Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies. Wasteland reclamation. Consumerism and waste products. Air (prevention and Control of Pollution) Act. Water (prevention and control of pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

UNIT IV

Human Population and the Environment: Population growth, variation among nations. Population explosion- family Welfare Programme. Environment and human health. Human Rights, Value Education. HIV/AIDS, women and child welfare, Role of information technology in environment and human health, Case Studies.

Field work: Visit to a local area to document environmental assets: river/forest grass land/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural, Study of common plants, insects, birds. Study of simple ecosystems pond, river, hill slopes, etc.

Suggested Readings:

1. Agarwal, K.C. 2001 *Environmental Biology*, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India.
3. Clerk RS., *Marine Pollution*; Clarendon Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society, Bombay.
6. Mhaskar A.K, *Matter Hazardous*, Techno-Science Publications.
7. Townsend C., Harper J, and Michael Begon, *Essentials ecology*, Blackwell Science.
8. Trivedi R.K and P.K Goel, *Introduction to air pollution*, Techno-Science Publications.
9. Trivedi R.K, *Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II*, Envirol Media.

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
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- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER I
BCHT- C101 FINANCIAL ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

UNIT I

Accounting as an information system; users of financial accounting information and their needs; Qualitative characteristics of accounting information; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis; Nature of financial accounting principles - Basic concepts and conventions.

UNIT II

Financial Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India; International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (IASs) and Accounting Standards (ASs); Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts; Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

UNIT III

Measurement of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses.

UNIT IV

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 of method.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, *Financial Accounting*, Himalaya Publishing House.
2. Monga, J.R., *Financial Accounting: Concepts and Applications*, Mayor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi.
5. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
6. Jain, S.P. and K.L. Narang. *Financial Accounting*. Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER I
BCHT- C102 MICRO ECONOMICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students to acquire conceptual knowledge of the micro economics and to impart skills for understanding of economic activities.

UNIT-I

Demand and Consumer Behavior: Meaning, nature and scope of economics; Micro and Macroeconomics; Nature of demand function: Law of demand, Elasticity of demand – price, income and cross, Measurement methods of price elasticity of demand; Concepts of revenue (marginal and average) and their relationship with elasticity of demand.

UNIT-II

Theories of demand : Cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations

UNIT-III

Production and Cost - Production function : meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; Economies and Diseconomies of scale; Law of returns to scale; Cost: concepts, Theories of costs – traditional and modern; Law of supply and elasticity of supply.

UNIT-IV

Market Structures- Equilibrium of the firm and industry under perfect competition; Price and output determination under monopoly, price discrimination; Price determination under monopolistic competition – Chamberlin's approach, monopolistic competition V/s monopoly

Suggested Readings:

1. Ahuja H.L.: *Business Economics*; S. Chand & Co., New Delhi.
2. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
3. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
4. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
5. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
6. Case and Fair, *Principles of Micro Economics*, Pearson Education
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER I
BCHT- L101 PROFICIENCY IN ENGLISH

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in developing the communication skills with the use of English language.

UNIT I

Grammar and Usage: A Detailed Study of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their Correct Usage.

UNIT II

Grammar and Usage: Tenses; Active and Passive Voice; Transformation of Sentences from Simple to Compound/Complex Sentences; Narration/Reported Speech.

UNIT III

Vocabulary: Antonyms and Synonyms; Words Often Confused; Important Latin and English Prefixes and Affixes; Common Legal Terms (Meaning and Usage).

UNIT IV

Composition Skills: Formal Letter Writing, Writing of Business Letters, Official Letters and CVs, Paragraph Writing and Punctuation.

Suggested Readings:

1. Wren and Martin : *High School English Grammar and Composition*
2. Tickoo and Subramaniam: *A Functional Grammar with Usage and Composition*
3. Murphy, Raymond : *Essential English Grammar*, Cambridge University Press
4. Maison, Margaret M. : *Examine Your English*
5. Allen. W. S.: *Living English Structure*
6. Flewings. Hartin : *Advanced English Grammar*, Cambridge University Press
7. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan:
8. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (HTPP): SEMESTER I
BCHT- GE-101 BUSINESS LAWS**

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this course is to impart basic knowledge along with relevant cases of the important business laws.

UNIT I

The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of contract - modes of discharge including breach and its remedies, Contingent contracts; Quasi contracts

UNIT II

Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contracts of Agency

UNIT III

The Sale of Goods Act, 1930: Contract of sale- meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer; Auction Sale

UNIT IV

The Information Technology Act 2000: Definitions under the Act, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

Suggested Readings:

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal M C, *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha P R *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER I
BCHT- GE-102 INDIAN TAX SYSTEM

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students to acquire conceptual knowledge of Indian tax system and to impart skills for understanding of various tax systems.

UNIT-I

Meaning of Tax, Central and State Power of Taxation in Distribution of Revenues between Centre and States.

UNIT-II

Direct and Indirect Taxes: Meaning, Merits & Demerits & their comparison, Direct Taxes of the Central Government -Income Tax, Wealth Tax, Service Tax.

UNIT-III

Indirect Taxes of the Central Government - Central Excise, Customs Duty & Central Sales Tax.

UNIT-IV

Taxes of the State Governments - Taxes on sale and purchase of goods, Tax on land and building, Tax on Profession, Toll Tax, Tax on Motor Vehicles, Tax on Electricity, Stamp Duty, Agricultural Income Tax and Land Revenue.

Suggested Readings:

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.
5. Singhanian V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II

BCHT- AE-201 BUSINESS COMMUNICATION

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in developing the communication skills.

UNIT I

Business Communication: meaning, concept and process of communication; Types of communication; Significance of positive attitude in improving communication.

UNIT II

Writing Skills: Letters of all kinds, tender notices, auction notices, public notices, memos and advertisements relating to sales/marketing; Precise writing; Curriculum vitae; Short formal reports.

UNIT III

Effective Listening: Importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills; Non-verbal communication, group discussion, etc.

UNIT IV

Modern Forms of Communication: Here special emphasis shall be given to teach the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations.

Suggested Readings:

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta, Hyderabad: Orient Blackswan.
3. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan
4. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II
BCHT- C201 CORPORATE ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

UNIT-I

Accounting for share capital: Issue of shares; Forfeiture and reissue of forfeited shares; Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares

UNIT-II

Accounting for Debentures: Issue and redemption of debentures; Underwriting of Shares and Debentures

UNIT –III

Final accounts of Companies: Preparation of Profit and Loss Account; Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration); Disposal of company profits; Provisions relating to payment of Dividend.

UNIT –IV

Valuation of Goodwill and Valuation of Shares-Concepts and calculation (simple problems only); Liquidation of companies

Suggested Readings:

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II
BCHT- C202 MACRO ECONOMICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students to acquire conceptual knowledge of the macro economics and to impart skills for understanding of economic activities.

UNIT-I

Macro Economics: Nature, scope, concepts and variables; National income: concepts and measurement; Circular flow of income (four sector); Consumption function; Investment function; Multiplier: concepts and importance; Principle of acceleration.

UNIT-II

Keynesian theory of income- output and employment; Income determination in closed economy, Equilibrium of product and money market using IS-LM approach

UNIT-III

Inflation: Meaning, types, causes, effects and remedial measures.

UNIT-IV

Business cycle: Meaning and phases; Instruments of monetary policy and fiscal policy and their effectiveness.

Suggested Readings:

1. Mankiw, N. Gregory. Principles of *Macroeconomics*, Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
10. Jhinghan M.L.: *Advanced Economic Theory*, Vrinda Publications, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II
BCHT- L201 HINDI

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

UNIT-I

प्रयोजनमूलक हिन्दी : अर्थ एवं स्वरूप, महत्त्व, हिन्दी भाषा की प्रयोजकीयता।

UNIT-II

व्यवसायिक पत्र: शिकायत पत्र, सरकारी पत्र, वित्त अनियमितता सम्बंधी पत्र, बजट सम्बंधी मांग पत्र, बीमा पत्र।

UNIT-III

कम्प्यूटर: स्वरूप, महत्त्व, ईमेल, इन्टरनेट, साफ्टवेयर, हार्डवेयर।

UNIT-IV

अनुवाद: स्वरूप, महत्त्व, प्रक्रिया, हिन्दी भाषा में रचित साहित्य का अनुवाद।

व्यावसायिक शब्दावली :

Depreciation	Internet	Commercial Letter
Bad-Debts	Quorum	Publicity
Outstanding Expenses	Bank Reconciliation	Market Segmentation
Prepaid wages	Share Capital	Finance
Propaganda	Dividend	Negotiable Instrument
Physical Distribution	Auditing	Bank overdraft
Personal Selling	Taxation	Interim Dividend
Terminology	Rebate	Trade Discount
Balance Sheet	Discount	Bank
Cheque	Software	Demand Letter
Central Processing Unit	Trial Balance	Memorandum
Auditor	Grievance	Resolution
Complaint	Addendum	Contract
Corrigendum	Arbitration	Opportunity Cost
Cattle Market	Square Deal	Shareholder
Asset	Entrepreneur	
Venture Capital	Investment	
Logistics	Agreement	
Stakeholder	Inventory	

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II
BCHT- GE-201 CORPORATE LAW

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to impart basic knowledge of corporate law and its provisions.

UNIT I

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; Formation of company; Promoters and their legal position; Pre incorporation contract and provisional contracts; On-line registration of a company.

UNIT II

Memorandum of association and its alteration; Articles of association and its alteration; Doctrines of constructive notice and indoor management; Prospectus; shelf prospectus and red herring prospectus; Misstatement in prospectus; Issue, allotment and forfeiture of share; Calls on shares; Issue of sweat capital; Employee stock option; Issue of bonus shares; Transfer and transmission of shares, Buyback; Share certificate; D-Mat system.

UNIT III

Classification of directors; Director identification number (DIN); Appointment and Removal of directors; Legal positions; Powers and duties; Key managerial personnel; Managing director; Manager; Committees of board of directors – audit committee, nomination and remuneration committee, stakeholder’s relationship committee, corporate social responsibility committee; Prohibition of insider trading.

UNIT IV

Meetings of shareholders and board; Types of meeting; Convening and conduct of meetings; Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes, postal ballot; Meeting through video conferencing; E-voting.

Suggested Readings:

- 1 Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- 2 Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- 3 Kuchhal M C, *Corporate Laws*, ShriMahaveer Book Depot, New Delhi.
- 4 Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- 5 Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- 6 Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman’s Allied Services (P) Ltd., New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER II
BCHT- GE-202 INCOME TAX LAW

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of application of income tax laws and various deductions available to an assessee.

UNIT-I

Income Tax: Extent and Application, Definitions; Residential Status; Incomes which do not form part of the total income; Computation of Total Income

UNIT-II

Heads of Income: Salary; Income from House Property; Profit and Gains from business and Profession; Capital Gains and Income from other sources.

UNIT-III

Income of other persons to be included in assessee's Total Income; Aggregation of Incomes; Set off and carry forward of losses

UNIT-IV

Deductions from Gross Total Income under section 80 C to 80 U; Computation of Tax Liability of an Individual.

Suggested Readings:

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.
5. Singhanian V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- C301 BUSINESS STATISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in understanding statistical tools and their application in business decisions.

UNIT – I

Statistics- Introduction, Definitions, Functions, Scope and Limitations of Statistics; Measures of Central Tendency: Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode

UNIT – II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation; Skewness: Meaning, Measurement using Karl Pearson, Bowley and Kelly's measures

UNIT-III

Correlation Analysis: Meaning of Correlation, Simple, Multiple and Partial Correlation, Linear and Non-linear Correlation; Correlation and Causation; Scatter diagram; Pearson's co-efficient of correlation- Calculation and properties, Correlation and Probable error; Rank and Concurrent Correlation,
Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results

UNIT-IV

Index Numbers: Meaning and uses of index numbers; Construction of index numbers: fixed and chain base, Univariate and composite, Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers, Base shifting, splicing and deflating; Problems in the construction of index numbers; Construction of consumer price indices;
Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).

Suggested Readings:

1. Aczel, Amir D.: *Complete Business Statistics*,
2. Irwin. Chou-Ya-Lun: *Statistical Analysis*,
3. Holt, Rinchart and Winslon. Heinz, Kohler: *Statistics for Business & Economics*,
4. Harper Collins. Lawrence B. Morse: *Statistics for Business & Economics*,
5. Harper Collins Levin, Richard I. & David S Rubin: *Statistics for Management*, Prentice Hall of India, Delhi.
6. Poonia, Virender: *Statistics*, Visvabharti Publication, New Delhi.
7. Gupta, S.P.: *Statistical Methods*, Sultan Chand & Sons, New Delhi.

Note:

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- C302 INCOME- TAX LAW AND PRACTICE-I

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge and equip the students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

UNIT-I

Introduction: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number; Tax evasion; Tax avoidance

UNIT-II

Tax planning and tax management; Basis of Charges: Scope of total income, residence and tax liability; Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10

UNIT-III

Computation of Income under different heads: Income from Salaries, Income from house property

UNIT-IV

Computation of Income under different heads: Profits and gains of business or profession; Capital gains; Income from other sources

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
4. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- C303 MANAGEMENT ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

UNIT-I

Introduction: Meaning, nature, significance and scope, Tools and techniques of management accounting; Difference between cost accounting and management accounting; Cost control, cost reduction, cost management;

Budgeting and budgetary control: Concept of budget and budgetary control, Objectives, Merits, and Limitations, Budget administration, Functional budgets, Fixed and Flexible budgets, Zero base budget, Programme and performance budgets.

UNIT-II

Ratio Analysis: Concepts and Types.

Responsibility accounting: Concept, Significance, Types of Responsibility Centers, Divisional performance measurement – Financial measures.

UNIT-III

Standard costing and variance analysis: Concept & significance, Advantages, limitations and applications; Variance analysis – Material, labour;

Marginal Costing: Absorption versus variable costing- Distinctive features and income determination; Cost-volume-profit analysis: Break-even analysis-algebraic and graphic methods; Contribution; P/V ratio; Break-even-point; Margin of safety; Angle of incidence; Determination of cost indifference point.

UNIT-IV

Funds flow statement; Cash flow statement

Suggested Readings:

1. Drury, Colin. *Management and Cost Accounting*.
2. Thomson Learning. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
3. H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
4. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
5. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi. Khan,
6. M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
7. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
8. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

Note:

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III

BCHT-GE-301

BUSINESS ETHICS AND CORPORATE GOVERNANCE

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of business ethics and values and its relevance in modern context.

UNIT-I

Ethics in Business: Concept, nature, scope and importance of business ethics; Ethical crisis; Code of ethics; Business ethics in different organizational contexts; Sustainability as a goal for business ethics.

UNIT-II

Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics: Stakeholder theory, Friedman Theory; Globalization and Business Ethics; Corporate Governance and Business Ethics; CSR and Business Ethics; Morality; Ethics & Ethical theory; Role of Geeta and Karma Yoga to ethics management; Gandhian Trusteeship.

UNIT-III

Corporate Governance: Conceptual framework and Principles of corporate governance; Insider Trading; Rating Agencies; Whistle Blowing; Towards better Corporate governance – some critical areas; ICAI guidelines on corporate governance.

UNIT-IV

Protection of Stakeholder; Business and environmental ethics; Consumer protection; Protection of employees; Leadership and ethics.

Suggested Readings:

1. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.
2. Andrew Crane, *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
3. Bhatia S.K., *Business Ethics and Corporate Governance*, Deep & Deep Publications Pvt. Ltd., New Delhi.
4. Boatright John R., *Ethics and the Conduct of Business*, Pearson, New Delhi.
5. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
6. Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
7. Daniel Albuquerque, *Business Ethics, Principles and Practices (Indian Edition)*, Oxford University Press, New Delhi.
8. Kaur Amandeep, Hooda Vandana, Poonia Virender, *Business Ethics & Social Responsibility*, Shree Publishers and Distributors, New Delhi.
9. Kaushal Shyam L., *Business Ethics – Concepts, Crisis and Solutions*, Deep & Deep Publications Pvt. Ltd., New Delhi.
10. Michael Blowfield, Alan Murray, *Corporate Responsibility-A Critical Introduction*, Oxford University Press, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT-GE-302 INDIAN ECONOMY

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to enable the student to grasp the major economic problems in India and their solutions.

UNIT-I

Capitalist, Socialist & Mixed economy; Developed and Developing Economy –Concepts, Basic Characteristics of Indian Economy as a Developing Economy, Comparison of Indian Economy with Developed Economies, Major Issues of Development in India

UNIT-II

Structural Shifts with Economic Development in India; Relative importance of Agriculture, Industry and Services

UNIT-III

Role of Infrastructure in Economic Development: Physical and Social Infrastructure; Trade and Development – Classical, Structural and Eclectic views.

UNIT- IV

Export Promotion and Import Substitution; Trade as an Engine of Growth; Terms of Trade and Gains from Trade.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Rudar Datt, Sundaram, K.P.M., “*Indian Economy*”, 2012, S. Chand & Co., New Delhi
6. Jhingan, M.L. “*The Economics of Development & Planning*”, 22nd Revised Edition, Konark Publications, New Delhi.
7. Sankaran S, “*Indian Economy: Problems, Policies and Development*”, 1994, Margham Publication, Chennai.

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III

BCHT- SE-301 COMPUTER APPLICATIONS IN BUSINESS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 60, PRACTICAL: 40)

Objective: The objective of this course is to provide computer skills and knowledge for commerce students and enable the student to understand the usefulness of information technology tools for business operations.

UNIT-I

Introduction to Computer: Definition of Computer, Components of Computer, Characteristics of Computers, Limitations of Computer, Classification of Computers; Human being Vs. Computer; Applications of Computers; Computer in Commerce

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera; Output Devices: Hard Copy Devices, Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

UNIT-II

Memory and Mass Storage Devices: Concept of Memory, Types of Memory (Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks, CD, ROM and WORM disks; Magnetic Tape and Cache Memory); Difference between Primary and Secondary Memory;

Introduction to Windows: Evolution of Windows, Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel; Paintbrush Tools

UNIT-III

Data Processing System: Concept of data, Information and data processing, Need and Uses of Information; Characteristics of Information; Levels of Information; Types of Data Processing System;

MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

UNIT-IV

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Internet and its Applications; Network Topologies; MS-Excel: Worksheet Overview- Rows, Columns, Cell, Menus, Creating Worksheet, Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

Practical- MS Word, MS-Excel and MS- PowerPoint

Suggested Readings:

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Fundamental of Computers, Akash Saxena, Kratika Gupta.
3. Fundamentals of Information Technology, Alexis and Mathew.
4. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi .
5. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
6. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi

NOTE:

- (i) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

B. COM. (HTPP): SEMESTER III
BCHT- SE-302 AUDITING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards

UNIT-I

Auditing: Concept, Nature and limitations of Auditing; Basic Principles governing an audit; Ethical principles and concept of Auditor's Independence; Relationship of auditing with other disciplines; Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board in India.

UNIT-II

Auditing engagement: Audit planning, Audit programme; Control of quality of audit work–Delegation and supervision of audit work; Documentation: Audit working papers, Audit files-Permanent and current audit files, Ownership and custody of working papers; Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

UNIT-III

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk; Concept of internal audit; Audit Sampling: Types of sampling, Test checking, Techniques of test checks; Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers; Verification of assets and liabilities

UNIT-IV

Company Audit – Audit of Shares, Branch audit, Joint audit, Special audit; Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors; Reporting requirements under the Companies Act, 2013; Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates; Special Areas of Audit: Special features of Cost audit, Tax audit and Management audit; Recent Trends in Auditing

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication
3. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Study Material of IPCC, ICAI, New

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- SE-303 PERSONAL TAX PLANNING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: To provide basic knowledge of income tax and wealth tax laws to students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

UNIT-I

Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion, Objectives of tax planning; Basic framework of income tax law; Meaning of a few frequently used terms like assessee, previous year, assessment year, gross total income, total taxable income, deduction, exemption.

UNIT-II

Tax planning relating to residential status and to agriculture income: Tax planning with reference to residential status- relevance of residential status in computing taxable income, Determination of residential status of an individual, Relationship between residential status and incidence of tax, Areas of tax planning.

UNIT-III

Tax Planning with Reference to Salary Income - Computation of income under the head salary, Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , Retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary);

Tax Planning in relation to Income from House Property- Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.

UNIT-IV

Tax Planning in relation to Capital Gains - Tax planning with reference to long-term & short-term capital assets; Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.

Suggested Readings

1. Singhanian, Vinod K., Singhanian, Kapil., and Monica Singhanian. *Direct taxes Planning and Management*. Taxation publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Goyal, SP. *Direct Tax Planning*, Sahitya Bhawan publication, Agra.
4. Acharya, Shuklendra and Gurha, M.G. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- SE-304 CENTRAL SALES TAX PROCEDURE AND PRACTICE

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to educate the students with concepts and procedures of central sales tax practices.

UNIT-I

Regulatory framework - An overview of Central Sales Tax, 1956; An overview of Central Sales Tax (Registration and Turn Over) Rules, 1957; Important Terms and Definitions: Dealer, Declared Goods, Goods, Place of Business in Sale, Sale Price, Turn Over, Inter-State Sale; Principles for Determining - When Central Sales Tax is Leviable; The Concept of Sale or Purchase of Goods in the Course of Inter-State Trade of Commerce; When does a Sale or Purchase of Goods take place outside the State; When does the Sale or Purchase of Goods take place in Course of Import or Export; Registration of Dealers and Procedures thereof; Filling and Filing of Application in Form-A for registration; Relevant fee payable; Security/Surety for Registration; Grant of Certificate of Registration in Form 3; Procedure for Amendment, Cancellation and obtaining Duplicate Certificate of Registration.

UNIT-II

Rates of Tax: Concessional Rate when available, Kinds of Forms for availing the Concessional Rates and maintenance of Records related thereto; Sales to the Registered Dealers against Form-C, Purchasers obligations: Procedure for obtaining Form-C from Sales Tax Authorities and Issuing of Form-C to Dealers, Application under prescribed form with requisite fee for obtaining Form-C, Maintenance of Records for Receipts and issue of Form-C; Seller's Obligations: Obtaining Form 'c' from Purchasers, Maintenance of Records of 'C' Form collected and submission of 'C' Form at the time of assessment; Sales to the government against D Form: Form D-Use and Custody of Maintenance, etc. of Records of Certificates in Form-D.

UNIT-III

Subsequent sale in the Course of Inter-State Sale and Receipt and Issue of Form E-1 and E-2 in connection thereto; Application for obtaining Form E-1 and E-2 and the relevant Fee to be paid therewith; Maintenance of Records; E-1 and E-2 Forms for Receipts.

UNIT-IV

Branch and Consignment Transfer: Inter State Transfer of Goods from one office to another or Principal to Agent or Agent to Principal and Issue and Receipt of Form-F; Application for obtaining Form and the relevant fee; Maintenance of Records of such Forms and matters incidentals thereto; Form No.5. Determination of Turnover, Deduction from turn over, Return of Sales Tax Payable Under the Central Sales Tax Act 1956. Form No.-1 Filling and Filing of Form No.1, Deposit of Central Sales Tax and Filling and Filing of Challan in the prescribed Form.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Central Sales Tax Act.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT- SE-305 CORPORATE BANKING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of corporate banking and its relevance in modern context.

UNIT-I

Corporate Banking: Meaning and importance, Various services provided viz., cash management, salary payment, debt management, factoring and forfeiting, trusteeship, custodial services, business advisory, off shore services, trade services, forex management, etc.; Corporate Deposits: Importance of institutional deposits vis-a-vis retail deposits; Corporate Finance-Working capital finance, fund and non-fund based limits and import-export finance; Corporate debt restructuring.

UNIT-II

Investment Banking: Meaning and scope of investment banking, Evolution, overview of current state of investment banking in India; Merchant Banking –Advisory services for equity/debt issues, management, placement and distribution of equity/debt; Mergers and Acquisitions; Divestitures-Identification, Structuring, Negotiation and Execution, arranging finances, etc.

UNIT-III

Corporate advisory services: Capital restructuring, Project advisory, Private equity and Venture capital, loan syndication, etc.

UNIT-IV

Project and Infrastructure Finance: Characteristics of Project Finance- Technology selection, Assessment of technical collaborator-Market Analysis, Financial Analysis; Common risks in projects; Risk mitigation methodologies in projects; Project Planning; Network techniques for project implementation; Infrastructure financing; cash flow deal agreement with parties involved; SPV-Monitoring and follow-up of the project.

Suggested Readings:

1. Uppal R, *Indian Banking in the globalised world*, New Century Publications, New Delhi
2. Indian Institute of Banking & Finance, *Corporate Banking*, Mumbai
3. Avadhani, *International Finance*, Himalaya Publishing House, Mumbai
4. Madhu Vij, *Multinational Financial Management*, Excel Publications, New Delhi
5. Apte, PG, *International Financial Management*, Macmillan Publishers, Mumbai

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER III
BCHT-AP-301 FOREIGN EXCHANGE MANAGEMENT
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge about functioning of Foreign Exchange Markets and International Financial Institutions.

UNIT-I

Foreign Exchange and Markets: Introduction, Meaning, Features, Structure, Functions, Classification, Participants in Foreign Exchange Market; Settlement of Transactions(EFT Mechanism): SWIFT, CHIPS, CHAPS; Transactions in Interbank Market: Spot transactions, Forward transactions, Swap Transactions, Non-deliverable Forwards; Quotations in Interbank Market: Two-way Quotation, Direct and Indirect Quotation, American and European Quotation;

Concept and application of convertibility: Convertibility, Full convertibility & partial convertibility, Non Convertible Currency, Current Account Convertibility-Introduction, Components of Current Account; Capital Account Convertibility

UNIT-II

Evolution of Exchange Rate System; International Monetary System-Gold Standard, Inter War Years, The Bretton Woods System, The Flexible Exchange Rate Regime; Foreign Exchange Rate -Fixed and Floating Exchange Rate, Determination of Foreign Exchange Rate -Theories of Determination of Foreign Exchange Rates: Mint Parity Theory, Purchasing Power Parity Theory, Balance of Payment Theory; Factors affecting Exchange rate Determination; Pre Shipment Finance-(Packing Credit Advances, Pre shipment credit in Foreign currency, Advance against duty drawback); Post Shipment Finance- Introduction and Classification

UNIT-III

Meaning and Mechanism of Letter of Credit; Types of Foreign exchange A/CS: NOSTRO, VOSTRO, NRI-(NRO, NRE, FCNR), EEFC; Foreign exchange regulations in India: FERA (Foreign Exchange Regulation Act), FERA to FEMA, Foreign Exchange Management Act (FEMA): Evolution, Need, Salient features, Administrative set-up, Prohibited Transactions, Difference between FERA and FEMA

UNIT-IV

International Financial Institutions: International Monetary Fund(IMF), International Bank for Reconstruction and Development(IBRD), Bank for International Settlement (BIS), International Finance Corporation(IFC), Asian Development Bank(ADB)

Suggested Readings:

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi,
2. Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
3. David F. Derosa, *Managing Foreign Exchange Risk*, IRWIN Professional publishing
4. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York.
5. FEMA Manual by Taxmann Publishers
6. Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- C401 ADVANCED STATISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of the course is to help the students in understanding various analytical tools and their application in business decisions

UNIT I

Sampling: Populations and Samples, Parameters and Statistics; Descriptive and Inferential statistics; Sampling Methods (including Simple Random sampling, stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling); Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions

UNIT II

Testing of hypothesis: Introduction, Procedure of testing of hypothesis; Tests of significance for Large samples; Tests of significance for Small samples.

UNIT III

Chi square test and Goodness of fit: Introduction, Chi-square distribution, conditions for applying Chi-square test, Yates's corrections, Uses and Limitations of Chi-Square test.

UNIT IV

F-test and Analysis of Variance: Introduction, Applications of F-test, Techniques of Analysis of Variance, Applications of SPSS in Statistics

Suggested Readings:

- 1 Levin, Richard, David S. Rubin, Sanjay Rastogi and HM Siddiqui, *Statistics for Management, 7th ed.*, Pearson Education
- 2 David M. Levine, mark L. Berenson, Timothy C Krehbiel, P. K. Viswanathan, *Business Statistics*, Mc Graw Hill Education
- 3 Gupta, S. P., and Archana Aggarwal. *Business Statistics*, Sultan Chand & Sons, New Delhi
- 4 Vohra N. D., *Business Statistics*, Mc Graw Hill Education
- 5 Gupta S. C., *Fundamentals of Statistics*, Himalaya Publishing House
- 6 Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- C402 INCOME- TAX LAW AND PRACTICE-II

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

UNIT-I

Clubbing and aggregation of income; Provisions regarding set-off and carry forward of losses; Deductions under section 80C to 80U in computing Total Income

UNIT-II

Computation of Total Income: Computation of Total Income and Tax Liability of an Individual and H.U.F; Computation of Total Income and Tax Liability of a Firm and Companies.

UNIT-III

Income Tax Authorities and their powers; Appeals and Revision; Penalties and Prosecutions.

UNIT- IV

Preparation of Return of Income; Different types of returns; Procedure for Assessment; Deduction of Tax at Source; Advance Payment of Tax; Recovery of Tax and Refund of Tax

Suggested Reading:

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.
5. Singhanian V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- C403 COST ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

UNIT-I

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

UNIT-II

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

UNIT-III

Elements of Cost: Overheads- Classification, allocation, apportionment and absorption of overheads; Under and over absorption; Methods of Costing: Unit costing; Job costing; Contract costing.

UNIT-IV

Methods of Costing: Process Costing (process losses, valuation of work in progress, joint and by-products); Operation Costing (only transport); Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*, Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV

BCHT- GE- 401 HUMAN RESOURCE MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to acquaint students with the techniques and principles to manage human resource of an organisation.

UNIT-I

Introduction: Human Resource Management- Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM, Contemporary Challenges in HRM; Human Resource Information System; Human Resource Planning- Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Ways for Effective HR Planning.

UNIT-II

Acquisition of Human Resource: Job analysis, Job description and Job specification; Recruitment – Concept and sources; Selection – Concept and process, test and interview; Placement and Induction; Training and Development: Concept and Importance, Identifying Training and Development Needs, Designing Training Programmes, Role-Specific and Competency-Based Training, Evaluating Training Effectiveness, Training Process Outsourcing; Management Development; Career Development.

UNIT-III

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

UNIT-IV

Maintenance: Employee health and safety; Employee welfare; Social security; Employer-Employee relations- an overview; Grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

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

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV

BCHT- GE- 402 BUSINESS POLICY AND STRATEGIC MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to impart knowledge about Business Policy and to enable the students to develop appropriate strategies for business enterprises.

UNIT-I

Introduction to business policy; Conceptual foundations in business policy; Mission, objectives and goals; Strategic management; Characteristics and approaches to strategic decision-making; Strategic management process.

UNIT-II

Environmental Appraisal: Concept, Environment scanning and appraisal; Organizational appraisal: Dynamics of internal environment, Organizational capability factors, Methods and techniques of organizational appraisal.

UNIT-III

Strategy formulation: Operations level, Business level and Corporate level; Corporate portfolio analysis.

UNIT-IV

Strategy implementation; Resource allocation, Organization and policies; Techniques of strategic evaluation and control.

Suggested Readings:

1. Bhattacharya, S.K. and Venkataramin N., *Managing Business Enterprises: Strategies, Structures and Systems*, Vikas Publishing House, New Delhi.
2. Glotts, P.K., Dhingra, I.C., Mani, K.P.: *Advanced Management Accounting Strategic Management*, Sultan Chand & Sons, New Delhi.
3. Jauch and Glueck: *Business Policy and Strategic Management*, Tata McGraw Hill, New Delhi.
4. Kachru, Upendra, *Strategic Management – Concept & Cases*, Excel Books, New Delhi.
5. Kazmi, Azhar: *Business Policy*, Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Srivastava, R.M.: *Management Policy and Strategic Management, (Concepts, Skills and Practices)*, Himalaya Publishing House, Delhi.
7. Subha Rao P.: *Business Policy and Strategic Management*, Himalaya Publishing House, Delhi.
8. Thompson, Arthur, A.: *Strategic Management*, Tata McGraw Hill, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- SE- 401 FUNDAMENTALS OF INFORMATION TECHNOLOGY

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 60, PRACTICAL: 40)

Objective: The objective of this course is to enable the student to become familiar with the Information Technology Basics.

UNIT-I

Basics of Information Technology

Basics of Internet: World Wide Web, Web Servers, Web Sites, Web Pages, Web Browsers, Blogs, Newsgroups, HTML, Web Address, Email address, URL, HTTP

Services available on Internet: Information Retrieval, Locating sites using search engines and finding people on the net, FTP, Downloading and Uploading files from remote site

Web Services: Chat, E-mail, Video conferencing, E-Learning, E-banking, E-shopping, E-Reservation, E-Groups, Social Networking

UNIT-II

Information Processing Tools

Database Management Tools: Basic concepts and need for a database, Creating a database; Data types: Text, Numbers, Date, Time, Setting the Primary Key, Entering data into a database, Inserting and deleting fields, Inserting and deleting records, Field size, Default Value, Creating Query using design view

UNIT-III

Hyper Text Markup Language: Introduction to Web page Designing using HTML, Creating and saving an HTML document, Accessing a web page using a web browser (Internet Explorer, Mozilla Firefox, Opera, Apple Safari, Netscape Navigator, Google Chrome)

Web Page Design Project

Web Site Designing

UNIT-IV

Societal Impacts of IT: Virus, Worms, Trojans and Anti-Virus Software, Spyware, Malware, Spams, Data Backup and recovery tools and methods, Online Backups, Hacker and Cracker with regard to Computer data and applications; Social Networking; Information Security provisions in E-Commerce; Benefits of ICT in Education, Healthcare, Governance, Virtual School; Emergence of Knowledge Economy; Impact of ICT on Society: Knowledge based society, Infomania, Digital Unity and Digital Divide

PRACTICAL:

Elements in HTML: Container and Empty elements, Designing Web pages using the following Elements: HTML; HEAD; TITLE; BODY(Attributes: BACKGROUND, BGCOLOR, TEXT, LINK, ALINK LEFTMARGIN, TOP MARGIN); FONT(Attributes: COLOR, SIZE, FACE); BASEFONT(Attributes: COLOR, SIZE, FACE); CENTER; BR(Break);Horizontal Rule(Attributes: SIZE, WIDTH, ALIGN, NOSHADE, COLOR); Inserting Comments; H1...H6(Heading); P(Paragraph); B(Bold); I(Italics); U(Underline), UL & OL(Unordered List & Ordered List Attributes: TYPE, START); LI(List Item); Insertion of images using the element IMG(Attributes: SRC, WIDTH, HEIGHT, ALT, ALIGN); Superscript(SUP) and Subscript(SUB); Creating Table using the element TABLE(BACKGROUND, BGCOLOR, WIDTH, CELLSPACING, BORDER); TR, TH, TD, ROWSPAN, COLSPAN

Suggested Readings:

1. Fundamental of Introduction Technology, Alexis leon, Vikas publishing House Pvt LTD
2. Arora Sumita, *Foundation of Information Technology*, Dhanpat Rai & Co.(P) Ltd.
3. Introduction to information Technology, ITL Education solutions limited, Pearson education.
4. Introduction to Information Systems, Alxis Leon, Vikas Publishing House PVT. LTD

Note:

- (i) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

B. COM. (HTPP): SEMESTER IV

BCHT- SE- 402 MANAGEMENT INFORMATION SYSTEM

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to enable the student to become familiar Management Information System

UNIT- I

Management Information Systems: Need, Purpose and Objectives; Contemporary Approaches to MIS; Information as a strategic resource; Use of information for competitive advantage; MIS as an instrument for the organizational change.

Information, Management and Decision Making: Models of Decision Making- Classical, Administrative and Herbert Simon's Models; Attributes of information and its relevance to Decision Making; Types of information

UNIT- II

Information Technology: Definition, IT Capabilities and their organizational impact; Telecommunication and Network; Types and Topologies of Networks; IT enabled services such as Call Centers; Geographical Information Systems etc.

UNIT- III

Data Base Management Systems: Data Warehousing and Data Mining; Systems Analysis and Design; Systems Development Life Cycle; Alternative System Building Approaches; Prototyping; Rapid Development Tools- Object Oriented Systems (Only introduction to these tools & techniques), Decision Support Systems, Group Decision Support Systems, Executive Information Systems, Executive Support Systems, Expert Systems and Knowledge Based Expert Systems; Artificial Intelligence.

UNIT-IV

Management Issues in MIS: Information Security and Control, Quality Assurance, Ethical and Social Dimensions, Intellectual Property Rights as related to IT Services / IT Products; Managing Global Information Systems

Suggested Readings:

1. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia
2. Management Information Systems, Jawadekar, Tata McGraw Hill
3. Management Information Systems, Davis and Olson, Tata McGraw Hill
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall
5. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia
6. Management Information Systems - Sadagopan, Prentice Hall
7. Management Information Systems – JayantOke

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- SE- 403 E-FILING OF RETURNS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 60, PRACTICAL: 40)

Objective: To provide the students the conceptual and practical knowledge about electronic filling of returns.

UNIT-I

Conceptual Framework: Meaning of E-Filing, Difference Between E-Filing and Regular filling of returns, Benefits and limitations of E-Filing, Types of E-Filing; E-Filing process: Relevant information.

UNIT-II

Income Tax and E- Filing of ITRs: Introduction to income tax- basic terminology, types of assessee, taxable income under different heads, basics of computation of total income and tax liability, Deductions available from gross total income, PAN card, due date of filling of income tax return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6; Introduction to income tax portal: preparation of electronic return (practical workshops).

UNIT-III

TDS and E-Filing of TDS returns: Introduction to the concept of TDS; Provision regarding return of TDS; Types of forms for filling TDS returns;
Practical workshop on E-filing of TDS Returns.

UNIT-IV

Service Tax and E-Filing of Service tax return: Introduction to service tax; Relevant notifications regarding E-Filing of service tax returns; Steps for preparing service tax returns;
Practical workshop on E-Filing of service tax returns.

Suggested Readings:

1. Ahuja, Girish and gupta, Ravi. *Systematic approach to Income Tax*. Bharat Law House, Delhi.

Software:

1. Excel Utility available at incometaxindiafilling.gov.in

Note:

- (i) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

B. COM. (HTPP): SEMESTER IV
BCHT- SE- 404 CENTRAL EXCISE AND CUSTOMS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: To provide basic knowledge of central excise and customs to commerce students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in business.

UNIT-I

Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; Classification of excisable goods; Computation of Central Excise Duty; General procedures of central excise; Concession to small scale industry under Central Excise Act; CENVAT.

UNIT-II

Customs: Role of customs in international trade; Important terms and definitions under the Customs Act 1952- Assessable value, Baggage, Bill of entry, Dutiable goods, Duty, Exporter, Foreign going vessel, Aircraft goods;

Import: Import Manifest, Importer, Prohibited goods, shipping bill, store, Bill of Lading.

UNIT-III

Export Manifest; Letter of credit; Kinds of duties – basic, auxiliary, additional or countervailing; Basics of levy- advalorem.

UNIT-IV

Specific duties; Prohibition of export and import of goods and Provisions regarding notified & specified goods; Import procedures and documents; Export procedures and documents; Export promotion schemes.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Central Sales Tax Act.
4. Customs Act.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT- SE-405 CYBER CRIMES AND LAWS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

UNIT-I

Introduction- Computer crime and cyber crime; Distinction between cyber crime and conventional crimes; Cyber forensic; Kinds of cyber crimes- cyber staking, cyber terrorism, forgery and fraud, Crimes related to IPRs, Computer vandalism; Privacy of online data; Cyber jurisdiction; Copyright issues and domain name dispute etc.

UNIT-II

Definition and terminology (Information Technology Act, 2000): Concept of internet, internet governance, E-contract, E-Forms, Encryption, Data Security Access, addressee, Adjudicating officer, affixing, digital signatures, appropriate government, certifying authority, certification practice statement, Computer: network, resource and system, cyber appellate tribunal, data, digital signature, electronic form, electronic record, public key, secure system, subscriber as defined in the information technology act 2000.

UNIT-III

Electronic Records: Authentication of electronic records; Legal recognition of electronic records; Legal recognition of digital signature; Use of electronic records and digital signature in government and its agencies: Retention of electronic records, attribution, acknowledgment and dispatch of electronic records; Secure electronic records and digital signature.

UNIT-IV

Regulatory framework: Regulation of certifying authorities; Appointment and functions of controller; License to issue digital signature certificates; Renewal of license; Controller's powers; Procedure to be followed by certifying authority; Issue, suspension and revocation of digital signatures certificate; Duties of subscribers; Penalties and adjudication; Appellate tribunal; Offences.

Suggested Readings:

1. Chaffey, Dave, *E- Commerce- An Indian Perspective*, PHI.
2. Painttal, D, *Law of Informational Technology*. Taxmann Publication Pvt, Ltd., New Delhi.
3. Sharma J.P. and Kanojia, Sunaina. *Cyber Laws*. Ane books Pvt Ltd, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER IV
BCHT-AP-401 BANKING OPERATIONS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to familiarize the students with the operations of Banking.

UNIT-I

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; Role and impact of customer relationship management; Know your Customer (KYC) guidelines; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their importance; No Frills Account

UNIT-II

Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Recurring deposits: Premature encashment and loan against recurring deposit, Closure of accounts, Transfer of accounts to other branches; Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing; Duties; Statutory protection in due course; Collecting bankers: duties, statutory protection for holder in due course; Concept of negligence.

UNIT-III

Delivery Channels: Delivery channels – Automated Teller machine (ATM), Phone banking, Call centers, Internet banking, Mobile banking, Payment gateways, Card technologies, MICR electronic clearing; Inter Bank Payment System: Interface with payment system network, structured financial messaging system; Electronic funds transfer – RTGS – Negotiated dealing systems and securities settlement systems; Electronic Money; E- Cheques.

UNIT-IV

Banking Lending: Loans and Advances, Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan, Industrial advances, Advances to Small borrowers, Agricultural Financing advances.

Suggested Readings:

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.
5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- C501 CORPORATE TAXATION-I

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge of Basics of Corporate Taxation.

UNIT-I

Assessment of companies: Corporate taxation, important definitions; Residential status and incidence of tax; Tax management; Tax evasion; Tax avoidance and Tax planning.

UNIT-II

Computation of gross total income of companies; Deductions out of gross total income of companies;

UNIT-III

Computation of tax liability of Companies; Minimum Alternative Tax (MAT)

UNIT-IV

Dividend distribution tax and Tax on shipping tonnage income of companies.

Suggested Readings:

1. Gaur V.P., Gaur Puja, Puri Rajeev, *“Corporate Tax Law & Planning”*, Kalyani Publications
2. Block, Cheryl D., *“Corporate Taxation: Examples and Explanations”*, Aspen Publishers Online.
3. Srinivas, E A, *“Handbook of Corporate Tax Planning”*, Tata McGraw Hill

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- C502 GOODS AND SERVICES TAX-I

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge about the implications of goods and services tax.

UNIT-I

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State Compensation Mechanism.

UNIT-II

Registration: Procedure and documents required; Persons liable for registration; Compulsory registration in certain cases; Procedure for registration; Deemed registration; Special provisions relating to casual taxable person and non-resident taxable person; Amendment of registration; Cancellation of registration; Revocation of cancellation of registration.

UNIT-III

Levy and collection of GST: Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate; Import and Export; Time of supply; Time and place of supply of goods and services; Value of taxable supply

UNIT-IV

Input tax credit: Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked credits; Availability of credit in special circumstances; Taking input tax credit in respect of inputs and capital goods sent for job-work; Manner of distribution of credit by input service distributor; Manner of recovery of credit distributed in excess; Tax invoice; Credit and debit note: Performa.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
2. The Central Goods and Services Tax, 2017
3. The Integrated Goods and Services Tax, 2017
4. The Union Territory Goods and Services Tax, 2017
5. The Goods and Services Tax (Compensation to States), 2017
6. The Constitution (One hundred and First Amendment) Act, 2016
7. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
8. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-I*, 2017
9. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
10. Vastu and Sevakar Vidhan by Government of India

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- D501 INDIAN FINANCIAL SYSTEM

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide the basic knowledge about the operations of Indian financial systems.

UNIT-I

Money: Functions, Theories and money supply in India; Finance: Sources and role of finance in Economics development; Indian Financial System: Components, financial intermediaries, capital and money markets and their instruments.

UNIT-II

Methods for Note issues in India; Indian Banking System: Definition of Bank, Commercial banks: importance, functions and problems in India; Regional Rural Banks; Cooperative banking in India; Credit Creation: Process of Credit creation, Functions and its Limitations

UNIT-III

Development Banks- their Features and Functions; State Level Development Banks- Objectives, functions and their role; Non Banking Financial Institutions.

UNIT-IV

Reserve Bank of India: Functions, Regulation and Control of credit, Monetary policy; Determination and regulation of Interest rates in India.

Suggested Readings:

1. Chandle, L.V. and Goldfield S. M.: *The Economics of Money and Banking*, Harper and Row, New York.
2. Gupta, S. B.: *Monetary Planning of India*; S. Chand, New Delhi.
3. Khan, M. Y.: *India Financial System-Theory and Practice*; Tata McGraw Hill, New Delhi. Report on Currency and Finance.
4. Sengupta, A. K. and Aggarwal M. K.: *Money Market Operations in India*, Skylark Publication, New Delhi.

Note:

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- D502 BUSINESS ENVIRONMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to expose students to the concept, importance and dynamics of business environment

UNIT-I

Business Environment: Concept, Components, and importance; Environmental scanning techniques, Economics Systems; Economic Planning – Concept, types of plans; Five year plans and planning machinery in India.

UNIT- II

Problems of growth: Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel economy, Industrial sickness-Meaning, causes, remedial measures, SICA.

UNIT- III

Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial Licensing Policy; Special Economic Zones; Liberalization; Privatization; Globalization.

UNIT- IV

SEBI – Objectives & functions, Export-Import Policy; Foreign Investment and Collaborations; Multinational Corporations; International Economic Institutions –WTO, UNCTAD, World Bank, IMF.

Suggested Readings:

1. Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
2. Cherunilam Francis: *Business Environment*, Himalaya Publishing House, New Delhi.
3. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
4. Dutt Ruddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
5. Justin Paul: *Business Environment*, Tata McGraw Hill, New Delhi.
6. Misra S.K. and Puri V.K.: *Indian Economy*, Himalaya Publishing House, New Delhi.
7. Saleem Saikh: *Business Environment*, Himalaya Publishing House, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- D503 FUNDAMENTALS OF INSURANCE

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to impart knowledge about the basic principles and practices of insurance and to provide knowledge about various types of insurance.

UNIT-I

Principles and Practice of Insurance: Introduction to Risk and Insurance, Types of Insurance-General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; Insurance and economic development; Life Insurance: Types of Life Insurance Policies – Term Life Insurance, Whole Life insurance, Endowment Life Insurance, Unit Linked Policies, With or Without Profit Policies ; Customer Evaluation; Policy Evaluation – Cost and Benefit; Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes, Group Gratuity Schemes, Super Annuation schemes.

UNIT-II

Fire Insurance: Standard policies, Fire Insurance coverage, Consequential loss (fire) Insurance policies; Marine Insurance: Marine Cargo policies; Hull policies, Institute cargo clauses; Institute hull clauses; Open policies, Accumulation of risk per location; Motor Insurance: Types of policies, Third party Insurance, Comprehensive coverage – Conditions and Exclusions, premium.

UNIT-III

Health Insurance Products: Scope of Health Insurance Covers, Individual and Group indemnity plans; Mediclaim Policy - Overseas Medical Insurance, Floater Plans, Benefit plans, Critical Illness plans, High Deductible plans, Comprehensive coverage plans, Long term care insurance; Travel Insurance; Micro Health Insurance- Health Insurance plans for Senior Citizens, Disease Management plans.

UNIT-IV

Miscellaneous Insurances: Personal Accident Insurance, Liability Insurance, Burglary Insurance other Miscellaneous Insurances; Rural Insurance covers; Engineering Insurance and its Consequential loss covers; Aviation hull and Aviation liability.

Suggested Readings:

1. Godwin – *Principles and Practices of Fire Insurance*.
2. Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act, 1956.
6. Mishra, M.N., *Insurance Principles and Practice*; S. Chand and Co., New Delhi
7. Mishra, M.N., *Life Insurance Corporation of India, Vols. I, II & III*, Raj Books, Jaipur

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V

BCHT- D504 SECURITY MARKET OPERATIONS

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this course is to provide knowledge about Security markets and trading of securities.

UNIT-I

Security Markets: Primary and secondary market; Primary market – its role and functions, Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues;

UNIT-II

Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – Screen based trading; Internet based trading; National stock exchange and Bombay stock exchange – Role, Organization and management;

UNIT-III

Listing procedure (Accounting and participants regulation) 1996; SEBI (Custodian of Securities) Regulation, 1996; National Securities Depository Ltd. (NSDL).

UNIT-IV

Derivative Trading: Future and Options – Concept, Meaning and Importance, Methods of Trading, Valuation of options; Raising funds from international markets: FITs Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

Suggested Readings:

1. Chandratre K.R. *et al.*: *Capital Issue, SEBI & Listing*; Bharat Publishing House, New Delhi.
2. Dalton, John M.: *How the Stock Market Works*, Prentice Hall, New Delhi.
3. Donald E. Fisher, Ronald J. Jordan: *Security Analysis and Portfolio Management*; Prentice Hall, New Delhi.
4. Gupta, L.C.: *Stock Exchange Trading in India; Society for Capital Market Research and Development*, Delhi.
5. Machi Raju, H.R.: *Merchant Banking*; Wiley Eastern Ltd., New Delhi.
6. Machi Raju, H.R.: *Working of Stock Exchanges in India*; Wiley Eastern Ltd., New Delhi.
7. Raghunathan V.: *Stock Exchanges and Investments*, Tata McGraw Hill, New Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- D505 FINANCIAL MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to familiarize the students with the principles and practices of financial management

UNIT-I

Financial Management: Nature, Significance, Scope and Objectives of financial management; Functions of finance executive in an organization; Functional areas of financial management; Changing role of financial management in India; Financial planning and forecasting: Its need & importance, Drafting a financial plan; Capitalization: Over- capitalization and Under-capitalization; Financial forecasting: meaning, benefits and Techniques of financial forecasting

UNIT-II

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

UNIT-III

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

UNIT-IV

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice, Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation; Cash management, Receivables management, Inventory management and Payables management

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
1. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
2. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
3. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
4. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
5. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
6. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V
BCHT- D-506 PRINCIPLES OF MARKETING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

UNIT -I

Introduction: Nature, Scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix; Marketing environment: Concept, Importance and Components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal); Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

UNIT-II

Market segmentation: Concept, Importance and bases; Target market selection; Positioning: concept, importance and bases; Product differentiation vs. market segmentation; Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

UNIT -III

Pricing: Significance, Factors affecting price of a product; Pricing policies and strategies; Distribution Channels and Physical Distribution: Channels of distribution - Meaning and Importance; Types of distribution channels, Functions of middle man, Factors affecting choice of distribution channel; Wholesaling and retailing: Types of Retailers; E-tailing, Physical Distribution.

UNIT -IV

Promotion: Nature and Importance of Promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. Dhruv Grewal and Michael Levy, *Marketing*. McGraw Hill Education.
6. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER V

BCHT-AP-501 CUSTOMS PROCEDURE AND PRACTICE-I

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge of basic aspects of customs procedure and practices.

UNIT-I

Role of Customs in International Trade; Organization of Customs in India-Administrative and Operational Authorities.

UNIT-II

Regulatory Frame Work-An overview of Customs Act , 1962; An Overview of Customs Tariff Act, 1975;

UNIT-III

Important Terms and Definitions: Assessable Value, Baggage, Bill of Entry, Bill of Export Suitable Goods, Duty, Exporter, Foreign Going Vessel, Air craft Goods, Import, Import Manifest, Importer, Prohibited Goods, Shopping Bill Stores, Bill of Lading, Export Manifest, FOB, FAS, CIF, GATT, Letter of Credit; Kinds of Duties - Basic, Auxiliary, Additional or Countervailing; Basis of Levy- Advalorem, Specific Duties.

UNIT-IV

Prohibition of Exportation and Importation of Goods and Provisions regarding Notified and Specified Goods; Import of Goods- Free Import and Restricted import, Types of Restricted Import- Prohibited Goods, Canalized Goods; Import against Licensing.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax(Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Central Sales Tax Act.
4. Customs Act.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- C601 CORPORATE TAXATION-II

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of Corporate Tax Planning and its impact on Decision-making.

UNIT-I

Tax planning regarding new business: Form of business organization, Tax factors affecting choice of form of business organization, Location of business and nature of business.

UNIT-II

Tax planning and managerial decisions regarding own or lease, make or buy, shut down or continue decisions; Tax planning regarding capital structure decisions; Dividend policy; Inter-corporate Dividends and Bonus shares.

UNIT-III

Special tax provisions for undertakings set up in special economic zones, backward areas and North-Eastern States.

UNIT-IV

Tax issues related to Amalgamation of companies, Merger & Demerger.

Suggested Readings:

1. Singhanian, Vinod k. and Singhanian Monika, "*Corporate Tax Planning and Business Tax Procedures*", Taxmann publications Pvt. Ltd. New Delhi.
2. Gaur V.P., Gaur Puja and Puri Rajeev, "*Corporate Tax Law & Planning*" Kalyani Publications.
3. Srinivas, E A, "*Handbook of Corporate Tax Planning*", Tata McGraw Hill.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- C602 GOODS AND SERVICES TAX-II

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge about the implications of goods and services tax.

UNIT-I

Accounts and other records; Period of retention of accounts; Various returns to be filed under GST; Payment of tax including TDS; GST under reverse charge mechanism (RCM) and tax collected at source; Interest provisions on delayed payment.

UNIT-II

Assessment: Self-assessment, Provisional assessment; Scrutiny of return; Assessment of unregistered persons; Summary assessment in certain cases.

UNIT-III

Order of Adjustment of Input tax credit against output CGST, SGST, IGST; E-way bills; Zero-rated supply; Audit in GST : Concept, Audit by tax authorities, Special audit.

UNIT-IV

Inspection, Search, Seizure and Arrest: Power of inspection, Search and Seizure, Inspection of goods in movement, Power to arrest, Power to summon persons to give evidence and produce documents, Access to business premises, Officers to assist; Offences and penalties.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
2. The Central Goods and Services Tax, 2017
3. The Integrated Goods and Services Tax, 2017
4. The Union Territory Goods and Services Tax, 2017
5. The Goods and Services Tax (Compensation to States), 2017
6. The Constitution (One hundred and First Amendment) Act, 2016
7. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
8. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
9. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
10. Vastu and Sevakar Vidhan by Government of India

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- D-601 INVESTMENT ANALYSIS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to familiarize the students with the concepts, importance and dynamics of investment analysis.

UNIT-I

Investment: Meaning, Nature and Process; Investment alternatives; Concept and Measurement of investment risk and return; Identification of investment opportunities.

UNIT-II

Stock exchanges: Functions, Trading system, Regulation and listing of Securities; Investment Philosophies: Value investing and Growth investing.

UNIT-III

Fundamental analysis: Company analysis, Industry analysis and Economy analysis; Technical Vs Fundamental analysis; Implications for investment decision-making.

UNIT-IV

Technical analysis: Dow theory, Charting Techniques, Volume Indicators and Moving average Indicators; Valuation of securities: Equity, Bonds and Convertible Securities; Regulation and supervision of securities trading in India: SEBI.

Suggested Readings:

1. Bhalla, V.K. *Security Analysis and Portfolio Management*, Sultan Chand, New Delhi.
2. Fischer, Donald E. and Jordon, Ronald J., *Security analysis and Portfolio Management*, Prentice Hall, New Delhi.
3. Fuller, Russell J. and Farrell, James L., *Modern Investments and Security Analysis*. McGraw Hill, International Edition (Finance Services) New York.
4. Sharpe, William F., Alexander, Gordon J. and Baily, Jaferly V.S., *Investments*, Prentice Hall of India, New Delhi.
5. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd. Noida/New Delhi
6. V. A. Avadhani, *Investment and Securities Market in India*, Himalaya Publishing House.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI

BCHT- D602 FINANCIAL INSTITUTIONS, MARKETS AND SERVICES

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide the basic knowledge of Financial markets, Institutions and the Services provided in the markets.

UNIT-I

Financial Markets: Meaning, Functions and Types; Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market, Certificates of Deposits Market in India.

UNIT-II

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

UNIT-III

Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services; Merchant Banking: Concept, Evolution and Functions of Merchant banks.

UNIT-IV

Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds, Exchange Traded Funds and Factoring.

Suggested Readings:

1. Avdhani: *Investment and Securities Markets in India*, Himalaya Publications, Bombay.
2. Averbach, Robert D: *Money, Banking and Financial Markets*; MacMillan, London.
3. Bhole, L.M.: *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.
4. Ghosh, D: *Banking Policy in India*, Allied Publications, Delhi.
5. Giddy, I.H: *Global Financial Markets*, A.I.T.B.S., Delhi.
6. Khan, M.Y: *Indian Financial System*, Tata McGraw Hill, Delhi.
7. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
8. R.M.: *Management of Indian Financial Institution*; Himalaya Publishing House, Mumbai.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- D603 INTERNATIONAL BUSINESS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to familiarise the students with the concepts, importance and dynamics of international business

UNIT- I

Introduction to International Business: Globalization and its growing importance in world economy, Impact of globalization; International business contrasted with domestic business; Complexities of international business; Modes of entry into international markets; International Business Environment: National and foreign environments and their components—economic, cultural and political—legal environments, Global trading environment; Recent trends in world trade in goods and services: Trends in India's foreign trade.

UNIT- II

Theories of International Trade: An overview; Commercial Policy Instruments – Tariff and Non- tariff measures; Balance of payment account and its components; International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

UNIT-III

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia; International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – Types and flows; Foreign investment in Indian perspective.

UNIT-IV

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, *"International Business"*, 6/e, 2008, Tata McGraw-Hill, New Delhi.
2. Paul, J., *"International Business"*, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
3. RBI. Report on Currency & Finance, Various issues.
4. Bennett, R., *"International Business"*, 2/e, 2008, Pearson Education.
5. Griffin, R. W. and Pustay, M.W., *"International Business"*, 2009, Prentice Hall.
6. UNCTAD Reports.
7. WTO, Annual Report, various issues.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- D604 INDIRECT TAXES

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge to the students about indirect taxes.

UNIT-I

Indirect Taxes: Introduction, Meaning, Features, Merits and Demerits; A brief introduction of Central levy and State levy Indirect Taxes- Custom Duty, Excise Duty, Service Tax, Sales Tax, VAT and Stamp Duty.

UNIT-II

Goods and Services Tax (GST): Meaning and Introduction, World Wide GST, GST Vs. Old Indirect Tax System, Justification of GST, Requirement of One Nation One Tax, Objectives, Opportunities and Challenges, Taxable Person under GST.

UNIT-III

GST Models in India: CGST, SGST, IGST; Rates of GST, Functioning of GST with examples; Manufacturer, Wholesalers and Retailer; Input Tax Credit (ITC); GST on Import and Export.

UNIT-IV

Registration under GST; Filing Returns; GST Administration; Offences and Penalties; Appeals and Revision; Use of Information Technology in GST.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi, Practical approach to Income tax, *Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Central Goods and Services Act.
4. Customs Act.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- D605 FINANCIAL REPORTING & STANDARDS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge about financial reporting standards adopted for preparing financial statements.

UNIT-I

Accounting Standards; Accounting standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications; An overview of international accounting Standards (IAS); International financial reporting standards (IFRS).

UNIT-II

Corporate financial reporting- Issues and problems with special reference to published financial statements; Interim reporting; Segment reporting and Social reporting

UNIT-III

Valuation: Concept and Need, Valuation of tangible fixed assets, Valuation of intangibles, Valuation of liabilities, Valuation of shares, Valuation of business.

UNIT-IV

Developments in financial reporting: Value added statement, Economic value added, Market value added, Shareholders value added.

Suggested Readings:

1. D.S Rawat, *Students Guide to Accounting Standards*, Taxmann Allied Services Pvt. Ltd.
2. Ghosh, T.P., *Indian Accounting Standards and IFRS*
3. International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.
4. International GAAP® 2009 by Ernst and Young, published by Wile.
5. Jawahar Lal, *Corporate Financial Reporting Theory and Practice*, Taxmann Allied Services Pvt. Ltd.
6. Robert Kirk, *IFRS: A Quick Reference Guide*. Taxmann Publications P Ltd.
7. S.P Jain and K.L Narang, *Indian Accounting Standards*, Kalyani Publishers.
8. The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of PricewaterhouseCoopers LLP and published by CCH.
9. Wiley IFRS 2008: *Interpretation and Application of International Accounting and Financial Reporting Standards 2008* by Eva K. Jermakowicz

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HTPP): SEMESTER VI
BCHT- D-606 E- COMMERCE

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 60, PRACTICAL: 40)

Objective: The objective of this course is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

UNIT-I

Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential; E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B); Present Status of E-Commerce in India; Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features); Designing, building and launching of E-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house Development of a website).

UNIT-II

E-payment System: Models and methods of E-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures, Payment gateways, Risks involved in E-payments; On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}; Online shopping (Amazon, snap deal, alibaba, flipkart, etc.).

UNIT-III

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

UNIT-IV

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

Suggested Readings:

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

Note:

- (i) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

B. COM. (HTPP): SEMESTER VI

BCHT-AP-601 CUSTOMS PROCEDURE AND PRACTICE-II

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide knowledge of basic aspects of customs procedure and practices.

UNIT-I

Types of Import- Import of Cargo, Import or Personal Baggage, Import of Stores;

Import of Cargo-- (A) Import by Land, Sea or Air Route

(B) By Post

Clearance Procedure - For Home Consumption, For Warehousing Exbound Clearance; Steps and Documents to be prepared and Filed Viz. Bill of Entry Form No. 22, Bill of Entry for Home Consumption Form No. 23, Bill of Entry for Warehouse Form No. 24, Shipping Bill for Exbound Clearance for Home Consumption And other Accompanying Documents.

UNIT-II

Clearance Procedure for Import by Post, Clearance of Baggage- Import of Baggage - Meaning and kinds of Baggage; Rules and Procedure of Import thereof- (General passenger, Tourist Passenger, and Transfer of Residence Passenger; (Form No.37- Form for Baggage Declaration).

UNIT-III

Export of Goods- Free Export and Restricted Exports; Types of Restricted Exports- Prohibited Exports, Canalized Exports, Exports against Licensing.

Types of Exports - Export of Cargo; Export of Baggage; Types of Exporters- Manufacturer Exporter and Merchant Exporter; Export of Cargo--(A) By Land, Sea and Air Route

(B) By Post

UNIT-IV

Clearance Procedure- Procedure and Filing & filing of Relevant Documents.

Form No. 94 Shipping Bill for Export of Suitable Goods.

Form No. 95 Shipping Bill for Export of Duty Free Goods.

Form No. 96 Shipping Bill for Export of Duty Free Goods Ex-Bound.

Form No. 98 Bill for Export of Dutiable Goods.

Form No. 99 Bill for Export of Duty Free Goods.

Form No. 100 Bill for Export of Duty free Goods Ex-Bound.

Duty Drawback – Meaning/Scheme, Procedure and Documentation thereof.

Form No. 93 - Shipping Bill for Export of Goods under claim for Duty Drawback.

Form No. 97- Bill for Export of Goods under claim for Duty Draw back.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act
3. Central Sales Tax Act
4. Customs Act.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT- OE-101 E-MARKETING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: This course aims at providing the knowledge of concept, tools and techniques of E-marketing.

UNIT-I

Introduction: Concept, Nature and Importance of Marketing, Basics of Market Segmentation and Targeting, An overview of marketing decisions, Concept and Nature of E-Marketing, E-Marketing vs. Traditional Marketing; Issues, Challenges and Opportunities for E-Marketing; Reasons for growth of E-Marketing.

UNIT-II

Tools and Techniques of E-marketing-Advantages and Disadvantages; E-marketing Situations; E- Marketing Management: Segmentation, Targeting and Positioning; E-Marketing mix

UNIT- III

E-Marketing and Customer Relationship Management- Concept and Scope; E-Customers and their Buying Process; E-Marketing and Customer Loyalty and Satisfaction; Communities and Social Networks.

UNIT- IV

Internet Marketing: Concept and Role of Internet Marketing; Website Design and Domain name branding ; Search engine optimization- functions, type of traffic, keywords and steps in search engine optimization; Internet Advertising- Types and Tracking ROI; Online PR, News and reputation Management; Direct marketing – scope and growth; E-Mail Marketing; Social media marketing: Concepts and tools; Blogging- benefits , types; Video Marketing for Business purpose – Tools and techniques; Pay per click marketing: Issues and Challenges.

Suggested Readings:

1. Strauss, Judy., and Raymond Frost. *E Marketing*. Prentice Hall.
2. Hanson, Ward A., *Principles of Internet Marketing*. South Western College Pub. Division of Thomson Learning.
3. Chaffey, D. F., Chadwick, Ellis., Mayer, R. and K. Johnston. *Internet Marketing: Strategy, Implementation and Practice*. Prentice hall.
4. Hanson, Ward A., *Internet Marketing and E - Commerce*. South Western College Pub.
5. Fill, Chris. *Marketing Communication; Interactivity, Communities and Content*. Financial times. Prentice hall.
6. Scott, David, Meerman. *New Rules of Marketing and PR*. John Wiley & Sons.
7. Ryan, Damian., and Jones, Calvin. *Understanding Digital Marketing; Marketing Strategies for Engaging the digital generation*. Kogan page publishers.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT- OE-201 PRINCIPLES OF MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in understanding the process of business management and its functions.

UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management; Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management.

UNIT II

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types; Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO); Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control; Authority and Responsibility; Delegation, Decentralization and Departmentation.

UNIT III

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

UNIT-IV

Control: Concept, Features, Importance and Limitations of Control and Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control.

Suggested Readings:

1. Peter F. Drucker, *'The Practice of Management'*
2. Wehrich and Koontz, *'Essentials of Management'*
3. Stoner and Freeman, *'Management'*
4. David R Hampton, *'Modern Management'*
5. Stephen P Robbins, David A DeCenzo, *'Fundamentals of Management, Essential Concepts and Applications'*

NOTE:

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- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT-OE-301 PRINCIPLES OF MARKETING

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

UNIT -I

Introduction: Nature, Scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix; Marketing environment: Concept, Importance and Components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal); Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

UNIT-II

Market segmentation: Concept, Importance and bases; Target market selection; Positioning: concept, importance and bases; Product differentiation vs. market segmentation; Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

UNIT -III

Pricing: Significance, Factors affecting price of a product; Pricing policies and strategies; Distribution Channels and Physical Distribution: Channels of distribution - Meaning and Importance; Types of distribution channels, Functions of middle man, Factors affecting choice of distribution channel; Wholesaling and retailing: Types of Retailers; E-tailing, Physical Distribution.

UNIT -IV

Promotion: Nature and Importance of Promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
6. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company

NOTE:

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- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT-OE-401: SOCIAL MARKETING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: This course aims at providing the knowledge of Social marketing aspects.

UNIT -I

Understanding Social Marketing: Definition of social marketing, Steps and tips in the strategic marketing planning process; Analyzing the social marketing environment; Determining research needs and options; Choosing a purpose and focus for your plan and conducting a situation analysis.

UNIT- II

Selecting Target Audience: Objectives and Goals, Segmentation, Evaluating and selecting target audience, Setting behavior objectives and goals, Identifying barriers, Benefits, Competition and other Influential factors.

UNIT- III

Developing Social Marketing Strategies: Drafting a desired positioning, Creating a product platform, Determine monetary and non-monetary incentives and disincentives, Making access convenient and pleasant, deciding message, messenger and creative strategies and selecting communication channels.

UNIT- IV

Managing Social Marketing Programmes: Developing a plan for monitoring and evaluating, Establishing budgets and finding funding, Creating an implementation plan and sustaining behavior, Contemporary issues related to social marketing.

Suggested Readings:

1. Deshamde, S. and Lee, N.R., *Social marketing in India foreword by Philip Kotler*, Sage publication
2. Evans, Dave, *Social Media Marketing: The Next Generation of Business Engagement*, John Wiley & Sons.
3. French, Jeff; Gorden, Ross (2015). *Strategic Social Marketing*, Sage Publications
4. Lefebvre, R.C. (2011). An Integrative model for Social Marketing. *Journal of Social Marketing*.

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT-OE-501: PERSONALITY DEVELOPMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to orient the learner towards Personality Development aspects.

UNIT-I

Introduction – Concept of personality, personality consciousness, personality patterns, personality syndrome; symbols of self: clothing names and nicknames, speech, age, success, reputation, molding the personality pattern, persistence and change.

UNIT-II

Personality determinants – Physical determinants, Intellectual determinants, Emotional determinants, Social determinants, Aspiration and achievement, Educational determinants, Family determinants.

UNIT-III

Personality development – Healthy personalities, Developing self awareness, managing personal stress, solving problems analytically and creatively; Grooming –appearance, dress sense, personal hygiene, etiquettes and body language; Time management; Public speaking.

UNIT-IV

Interpersonal and group skills – Building positive relationship, strategies for gaining power and influence, Fostering motivational environment, building effective teams, interviewing skills, conducting meetings.

Suggested Readings:

1. Hurlock, Elizabeth B, *Personality Development*, Tata McGraw Hill, New Delhi
2. McGrath, E.H., *Basic Managerial Skills for All*, Prentice Hall of India Pvt. Ltd., New Delhi
3. Wehtten, David A and Kim S Cameron, *Developing Managerial Skills*, Pearson Education, New Delhi

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
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- (iii) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

BCHT- OE-601 CONTEMPORARY ISSUES IN ACCOUNTING

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this course is to provide knowledge about various accounting issues.

UNIT- I

Emergence of contemporary issues in accounting: Influence of other disciplines on accounting and changing environment, Role of International Accounting Standard Committee in harmonization of Divergent Accounting Practices; Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting –Capitalization, Write off and Amortization Procedure; Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models, Use of Human Resource Accounting in Managerial Decisions, Human Resource Accounting in India.

UNIT- II

Price Level Accounting – Methods, Utility and Corporate Practices; Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting, Corporate Social Reporting in India; Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting

UNIT-III

Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India, Basel II and III Norms

UNIT- IV

Accounting Standards in India: Significance and formulation of Accounting Standards, Accounting Standards relating to Interim Reporting, Accounting for Leases, Earning per Share and Accounting for Intangibles.

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.

NOTE:

- (i) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
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