

**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
(KKHSOU)**

**PROGRAMME PROJECT REPORT
ON
BACHELOR OF COMMERCE (B.Com.)**

**Submitted to
UNIVERSITY GRANTS COMMISSION
BAHADUR SHAH ZAFAR MARG
NEW DELHI – 110 002**

**Submitted by
K. K. Handiqui State Open University
Guwahati, Assam**



September 2017

**Registrar
Krishna Kanta Handique
State Open University
Guwahati**

CONTENTS

- 1.1 PROGRAMME'S MISSION AND OBJECTIVES
- 1.2 RELEVANCE OF THE PROGRAMME WITH KKHSOU'S MISSION AND GOALS
- 1.3 NATURE OF THE PROSPECTIVE TARGET GROUPS OF LEARNERS
- 1.4 APPROPRIATENESS OF THE PROGRAMME TO BE CONDUCTED IN ODL
MODE TO ACQUIRE SPECIFIC SKILL AND COMPETENCE
- 1.5 INSTRUCTIONAL DESIGN
 - 1.5.1 Curriculum Design
 - 1.5.2 Course and Credit Distribution
 - 1.5.3 Definition of Credit Hours
 - 1.5.4 Duration of the programme
 - 1.5.5 Faculty and Support Staff requirement
 - 1.5.6 Instructional Delivery Mechanisms
 - 1.5.7 Identification of media –print, audio or video, online, computer aided
 - 1.5.8 Student Support Services
- 1.6 PROCEDURE FOR ADMISSION, CURRICULUM TRANSACTION AND
EVALUATION
 - 1.6.1 Eligibility
 - 1.6.2 Admission
 - 1.6.3 Fee Structure
 - 1.6.4 Financial Assistance
 - 1.6.5 Continuous Admission
 - 1.6.6 Refusal/Cancellation of Admission
 - 1.6.7 Curriculum Transaction and Activity Planner
 - 1.6.8 Evaluation
- 1.7 REQUIREMENT OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES
- 1.8 COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS
 - 1.8.1 Programme Development Cost
 - 1.8.2 Programme Delivery Cost
 - 1.8.3 Programme Maintenance Cost
- 1.9 QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME
OUTCOMES
 - 1.9.1 Quality Assurance Mechanism
 - 1.9.2 Expected Programme Outcomes

Annexure I: Structure of B.Com. Programme

Annexure II: Detailed Course Wise Syllabus of B.Com. Programme

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY (KKHSOU)**PROGRAMME PROJECT REPORT****B. COM. PROGRAMME FOR THE ACADEMIC SESSION 2018-19**

1.1 Programme's mission and objectives: Ever changing business environment is one of the features of the modern era. The business environment, particularly in India and the world as a whole, is experiencing rapid changes. These changes bring opportunities as well as threats for the business firms belonging to different industries. To capitalise on these opportunities and to face the threats successfully, the business needs a pool of talented people who can meet the challenges of modern business, whereas, these people themselves need to be groomed in such a way that they are ready to face the challenges. This is significant not only for the industry but for individuals who aim at entrepreneurial endeavour. In this perspective, the Programme on Bachelor of Commerce has been offered by the Department of Commerce under the Maniram Dewan School of Management of Krishna Kanta Handiqui State Open University (KKHSOU). The mission of this Programme is "to meet the educational and skill development needs of the learners so as to prepare them for a strong career in business world." With this mission, the objectives set for the Programme are-

- i. To enable the learners to avail wide range of career opportunities in industry, commerce and services sector;
- ii. To support the working people in their career advancement;
- iii. To emphasise self-employment through entrepreneurship and skill development;
- iv. To create an interest among the learners in the areas of accounting, business laws, management, marketing, human resource, finance etc.
- v. To help them in pursuing higher studies

These objectives of B.Com. Programme will support the University in meeting its goals to provide access to higher education to a large section of the people including the working people who desire to develop their professional skills. Thus, the B.Com. Programme will help the University in providing 'education beyond barriers' which is the motto of the University.

1.2 Relevance of the Programme with KKHSOU's Mission and Goals:

The University thrives to achieve the following.

- i. To expand the higher education to cover the maximum number of population.
- ii. To maintain equity and justice in the field of higher education.
- iii. To ensure the quality and excellence in the higher education.
- iv. To increase research both qualitatively and quantitatively.



Registrar
Krishna Kanta Handiqui
State Open University
Guwahati

The B.Com. Programme of the university has been designed to contribute to the accomplishment of the mission of the university by promoting quality higher education in the following manner.

- i. The B.Com. Programme shall provide quality Self-Learning Materials in the area of commerce through Open and Distance mode.
- ii. The B.Com. Programme shall be offered through English and Assamese medium of instructions to meet the needs of learners living in rural, remote and other disadvantageous conditions.
- iii. The Programme is offered through the study centres based in rural, semi-urban and urban areas to remove any geographical barrier while providing education and counselling to the learners.
- iv. The Programme harnesses the benefits of ICT facilities available in the University to provide supplementary educational resources to the learners through audio-visual programmes.

1.3 Nature of the prospective target group of learners:

The nature of the prospective target group of learners of this programme is as under-

- i. The learners who want to pursue higher education in the area of business;
- ii. Working people who want to upgrade their skills for career advancement;
- iii. Persons living in rural and remote areas who are unable to attend the regular classes in conventional institutions providing commerce education;
- iv. Persons striving for entrepreneurial activities;
- v. Persons unable to complete their commerce education in the normal course of time;
- vi. People engaged in other crafts, cottage industries etc.

1.4 Appropriateness of the programme to be conducted in ODL mode to acquire specific skill and competence:

The ODL mode of providing education has the advantage to overcome the geographical barriers in providing education. Through the ODL mode, the benefits of commerce education may be spread across the areas irrespective of its proximity to urban centre. To take care of the need of educational support for learners, the programme is offered through the study centres, which are well equipped with efficient counsellors. Therefore,

- i. Working people will be able to enhance their skill without sacrificing their present engagement;
- ii. People living in far flung and remote areas can pursue higher education in commerce without spending time and money in travelling;
- iii. Entrepreneurs can pursue commerce education without compromising business functions;
- iv. Differently abled persons can pursue commerce education and can shape their career;

- v. Study centres located in close proximity to the learner will be able to assist the learner in academic and other administrative issues at the earliest.

1.5 Instructional Design:

1.5.1 Curriculum Design: Curriculum of the B.Com. Programme as presented in **Annexure I** has been designed by taking the help of experts in the subject from other reputed Universities in the region. The contents of the syllabi are updated. The syllabi of the B Com Programme have been upgraded as per the recommendations of the Report of the *Committee to Regulate the Standards of Education being Imparted through Distance Mode* constituted by the Ministry of Human Resource under the chairmanship of N R Madhava Menon, popularly known as the Madhava Menon Committee Report. The Detailed syllabi of the courses are presented in **Annexure II** of this Programme Project report.

1.5.2 Course and Credit Distribution: The B Com Programme has total 24 courses, 4 courses in each Semester. The Semester wise distribution of the different courses along with credit distribution of the B Com Programme is as follows:

	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
Course	Business Organization and Business Ethics	Business Statistics	Business Regulatory Framework	Environmental Studies and Disaster Management	Fundamentals of Marketing (Compulsory)	Entrepreneurship Development and Small Business Management (Compulsory)
Credit	4	4	4	4	4	4
Course	Financial Accounting	Principles of Management	Human Resource Management	Company Law	Project Work (Compulsory)	Theory and Practice of Banking (Compulsory)
Credit	4	4	4	4	4	4
Course	Business Economics	Fundamentals of Financial Management	Indian Financial System	Auditing	Specialisation	Specialisation
Credit	4	4	4	4	4	4
Course	Business Mathematics	English for Professional Studies	Spoken English	E-Commerce	Specialisation	Specialisation
Credit	4	4	4	4	4	4
Credits per semester	16	16	16	16	16	16

It is to be noted that from semester 1 to semester 4, all courses are compulsory for all the learners. In 5th and 6th semesters, the learners will be offered specialised courses in the areas of Accounts, Management and Finance.

In 5th and 6th semesters, there will be two compulsory courses and learners may choose any one area as specialization. However, the specialization chosen in the 5th semester will continue in the 6th semester, and, once chosen, there will be no change in the area of specialization.

1.5.3 Definition of Credit Hours: The University follows the system of assigning 30 hours of study per credit of a course. Thus, following this norm, a 4-credit course constitutes a total of 120 hours of study. Out of the total credit hours, a minimum of 10 percent, i.e., minimum 12 hours of counselling per course is offered to the learners at their respective study centres.

1.5.4 Duration of the programme: The B.Com. Programme comprises six semesters. However, the maximum duration of the programme is 8 years as stated below:

- i. Minimum Duration : 6 semesters (3 years).
- ii. Maximum Duration : 8 years.

In case, a learner is not able to qualify a course in its first attempt, he/she will have to qualify the particular course within the next four attempts, subject to maximum duration of the programme.

1.5.5 Faculty and Support Staff Requirement: The Department of Commerce is currently headed by Professor, Head of the Department of Management and Commerce, and has two Assistant Professors.

1.5.6 Instructional Delivery Mechanisms: The Self Learning Materials have been prepared keeping in view of the requirements of the courses as per the programme design. Particular attention has been given so that the three basic domains of knowledge, viz., behavioural domain, cognitive domain, and constructive domain can be addressed

1.5.7 Identification of media—print, audio or video, online, computer aid: All the learners are provided with Self Learning Materials, which are comprehensive in terms of contents in the syllabi. These learning resources are prepared with the help of resource persons across the country. Senior Professors from different Universities of the region are engaged as Editors of the SLMs. Apart from the Print Self Learning Materials, audio and video materials on certain modules are also offered to the learners. In addition, certain topics are also covered through community radio programmes broadcasted through the *Jnan Taranga* (90.4 MHz) Community Service Station of the University. *Eklavya*, a radio programmes broadcasted from All India Radio Station, Guwahati and simultaneously broadcasted by All India Radio Station, Dibrugarh, also cover topics on Commerce and personal enrichment. **Live Phone-in-programme** is broadcasted by All India Radio, Guwahati each Thursday (9.15 am – 10.15 am). In this programme, learners get live support to their queries, while the general public in general can also interact with officials/faculty members of the

University on varied issues. Most of the Audio-Video programmes are also made available online through YouTube videos.

1.5.8 Student Support Services: The student support services available in the B.Com. Programme in Commerce include the following:

- i. Self-Learning Materials covering the entire syllabi,
- ii. Counselling sessions at the study centres,
- iii. Access to library services at the study centres and the Central Library of the University,
- iv. Audio-Video materials on selected modules, available at the study centres,
- v. Community Radio programme on selected topics.
- vi. *Eklavya*, a radio programme broadcasted from All India Radio Station, Guwahati and simultaneously broadcasted by All India Radio Station, Dibrugarh.
- vii. Live Phone-in-programme is broadcasted by All India Radio, Guwahati each Thursday (9.15 am – 10.15 am). In this programme, the learners get live support to their queries, while the general public can also interact with officials/faculty members of the University on varied issues.
- viii. Most of the Audio-Video programmes are also made available online through YouTube videos.
- ix. Learners can also write emails to any officials/faculty members of the University. For this, a general email ID: info@kkhsou.in has been created. Queries raised through email to this email id are redressed by concerned official/faculty members of the University.
- x. A Facebook Account is also made available where the learners can communicate with their issues. The System Analyst of the University has been assigned as Administrator of the account.
- xi. An Android App “KKHSOU” has also been designed. This Android App can be downloaded free of cost from Google Play Store. Through this App, the learners can get detailed information of the available Academic Programmes, district-wise and course-wise list of study centres, contact information of the study centres, University etc. This Android App of the University has also been widely recognised and has received an Excellence Award from IGNOU.
- xii. Learners can register for a free SMS service. This SMS service keeps the learners updated on schedule of Examinations, Declaration of results, Admission schedules and other important events.

1.6 Procedure for Admission, Curriculum Transaction and Evaluation

1.6.1 Eligibility

10+2 or equivalent examination passed (in any stream) from a council/university recognized by UGC.

1.6.2 Admission

- i. Candidates who have completed 10+2 or equivalent examination in any stream from a council are eligible to take admission in B.Com. Programme.
- ii. The admission to B.Com. Programme is advertised through the newspapers and the website of the University.
- iii. All the details of the Programme are also given in the Prospectus of the University as well as uploaded in the University's website.
- iv. The admission is done through the study centres of the University.
- v. The learners may collect the Prospectus from the nearest study centre and can enrol in the study centre by filling up the Admission Form and submitting the same along with the other necessary documents.
- vi. Keeping in mind the quality aspect, the B.Com. Programme may not be offered through all the study centres of the University. In that case, the intending learner may find the alternative study centre that provide the programme in his/her area, and can get admission in that particular centre.
- vii. At the time of admission, the learners will get the self-learning materials either in English or Assamese language as specified by him/ her.

1.6.3 Fee Structure

The fee structure of the B. Com. Programme is as follows:

Semester wise Fee Structure

Semester	Fee (In Rupees)
First	2650.00
Second	2350.00
Third	2350.00
Fourth	2350.00
Fifth	2350.00
Sixth	2450.00
Total	14,500.00

1.6.4 Financial Assistance

The University offers free education to the jail inmates and differently abled learners. At present, the University offers free of cost education to jail inmates in 13 district jails of the state. The University is in the process of adding more of central/district jails in the Academic Session 2018-19.

The University also offers subsidised education to the learners living below the poverty line. On production of BPL certificate from competent authority, the University offers 50% discount on course fee to the BPL learners.

1.6.5 Continuous Admission

- i. After completion of a particular semester, admission into the next semester is required within one month of the last examination of the previous semester. It does not depend on whether appeared in examination, or the result of the earlier semester. Admission will have to be taken continuously in the programmes without any break. A learner will be allowed to appear in all the examinations including back within the stipulated time of a programme.
- ii. A learner will have to take admission to the next semester within one month from the last date of examination of the previous semester.
- iii. A learner will be allowed to take admission to the next semester beyond one month but within two months from the last date of examination of the previous semester with a fine of Rs. 300.
- iv. Under special circumstances and on special consideration, a learner may be allowed admission in the next semester even beyond two months, but before the issue of notification for filling up of forms for examination of that semester by the University on individual application with sufficient reasons and on payment of a fine of Rs 500.
- v. A learner will be however being allowed to take admission even after the issue of notification for filling up of forms for examination, but such learners will be allowed to appear in examination of that semester in the next year only. A learner is not charged any fine on such admission.

1.6.6 Refusal/Cancellation of Admission

Notwithstanding, anything contained in this prospectus, the University reserves the right to refuse/cancel admission of any individual.

1.6.7 Curriculum Transaction and Activity Planner

An activity planner that guides the overall academic activities in the B.Com. Programme shall be made available prior to the admission schedule of the University. The newly constituted CIQA office as per UGC guidelines and the office of the Dean (Academic) will upload the Academic Plan and month wise Academic Calendar to enable the learners to plan their studies and activities accordingly.

1.6.8 Evaluation

- i. The University adopts both ongoing and term-end evaluation. Ongoing evaluation is conducted in two modes: internal and external. The internal evaluation is to be undertaken by the learner himself. For this, the University has designed some Check Your Progress questions, which help the learners to self-check his progress of study. However, this is undertaken at the learners' end and is non-credit based. For the overall evaluation of a course, the University follows the two types of evaluation:
 - a) Continuous Evaluation (Assignments): Weightage assigned 20%.

- b) Term End Evaluation (Semester-end Examinations): Weightage assigned 80%.
- ii. The learners shall have to submit the assignments within the schedule of a semester at the respective study centres. The counsellors at the study centres evaluate the assignments and return them to the learners with feedback.
 - iii. Term end examinations are conducted on scheduled dates at selected examinations centres. Evaluations are done by the external examiners at zonal centres. After evaluation, further scrutiny is done, followed by moderation. Results are declared within scheduled dates as laid down in the Activity Planner.
 - iv. The learners will be able to get their scripts re-evaluated if they are not satisfied with evaluation.
 - v. Questions for the Semester End examination will be set as per the Evaluation policy of the University that should cover all the modules of the respective courses.
 - vi. The University is in the process of using high security and eco-friendly synthetic (water proof and termite proof) papers for marksheets and certificates. Moreover, use of interactive kiosk at study centres for issue of admit cards and modification of the existing EDPS system for quick publication of results of examinations are also being planned. Similarly, introduction of biometric identity of learners is also being planned.

1.7 Requirement of the laboratory support and Library Resources:

Commerce being a theoretical discipline requires no practical laboratory services except the field work for carrying out project activities. Library services are offered to the learners through physical library facilities set up by the University at the respective study centres. The Central Library at KKHSOU has a sizeable repository of relevant reference books and textbooks relating to the discipline of commerce and allied subjects. As on 07-09-2017, the central library of KKHSOU has a collection of 17,988 books. The books available at the Central Library are quite helpful for the faculty members, the SLM writers as well as the content editors. It may be mentioned here that copies of relevant reference books and textbooks have also been sent to the libraries of the respective study centres, which can be accessed by the learners.

The digital version of the University Central Library, KKHSOU is also available on the website: <http://www.kkhsou.in/library/>, which is an online platform for collecting, preserving and disseminating the teaching, learning and intellectual output of the University to the global community. On this website, the entire catalogue (title/ author/ publisher wise) of library resources including books and other resources relating to this particular course are made available. Besides, the Open Access Search Engine (OAJSE), a gateway to over 4,500 e-journals including those in commerce, can be accessed among others.

1.8 Cost Estimate of the Programme and the Provisions

The office of the Finance Officer of KKHSOU keeps all the records of finances regarding print of SLMs, honorarium paid to the members of the Expert Committee, honorarium to be paid to Content Writers, Content Editors, Language Editors, Translators, Proof Readers, and the expenditure related with organizing counsellors' workshops, meeting of the coordinators of the study centres etc. Moreover, the finance office also maintains records of purchase of computers, online space, books, journals etc. The accounts are maintained as per the laid down procedures of the Government. Regarding the cost of programme development, programme delivery, and programme maintenance, the finance office conducts an exercise based on historical costing method to arrive at indicative figures of cost. The findings are presented below in respect of the B.Com. Programme.

1.8.1 Programme Development Cost: Rs. 26,64,000.00 in English and Rs. 27,26,400.00 in Assamese. The office of the Finance Officer of KKHSOU has worked out the following also.

- a. SLM Development Cost for Under Graduate programme
 - i. English medium per Unit Rs. 5,500/-
 - ii. Assamese medium per Unit Rs. 5,680/-
- b. Printing Cost per SLM Rs. 56/-
- c. Cost of CD per unit Rs. 23/-

1.8.2 Programme Delivery Cost:

The SLMs prepared have to be delivered to the various study centres located at the far-flung remote areas. On an average, the University delivers about 15 kgs of study materials per student. The cost of delivery of 1 kg of such material is Rs.10. Accordingly, depending upon the number of candidates; the cost for the B.Com. Programme will be provisioned by the University. The office of the Finance Officer has calculated the delivery cost of SLM per student at Rs. 150.00.

1.8.3 Programme Maintenance Cost:

The University keeps financial provision for organizing stakeholders' meetings, counselling workshops etc. as per the Academic Plan and Academic Calendar approved by the Academic Council of the University. The workshops conducted by the University will not only benefit the learners of the programme, but will also benefit the learners of other programmes. The University will also bear the cost of organizing the meeting of Syllabus Revision Committee etc. and for supply of additional study materials if required for improving the quality of the programme. Moreover, the University will keep on investing in developing the IT infrastructure so that the learners can benefit from the ICT enabled programme. The cost calculated by the office of Finance Officer as regards maintenance of cost of. B.Com. Programme per student is Rs. 750.00.

The figures as indicated above will be applicable for the B.Com. Programme of the University. The University will keep adequate financial provision for development, delivery, and maintenance of the Programme presented as per the Programme Project Report.

1.9 Quality Assurance Mechanism and Expected Programme Outcomes:

1.9.1 Quality Assurance Mechanism: With regard to the quality concerns of the course materials, the department is involved in the following activities:

- i. The programme design and structure are decided upon after a series of discussions and deliberations with a team of a few carefully chosen subject experts, who are mostly eminent scholars and professionals from the reputed institutions of higher education. Formed with due approval from the University authority, this expert Committee is helped by the in-house department faculties while preparing the framework of the programme.
- ii. The next step after the completion of the framework preparation is the allotment of the assigned papers (which is again composed of 15 units) to the assigned authors. The in-house faculties prepare a carefully chosen list of authors for the task. The in-house faculties also contribute their writings, besides the outsourced authors, who are mostly research scholars and faculty members from higher educational institutions.
- iii. The content editors are then roped in for the next round. The content editors, who are mostly academics from reputed higher educational institutions, look into the

contents of the units and provide their suggestions and feedbacks to be included by the coordinator of the programme.

- iv. Since the B.Com. Programme is prepared in a bi-lingual format, the units post content editing are then sent for Assamese translation to a select list of outsourced translators. After which, the materials are sent to the Language Editor, who then looks into the contents of the material written in Assamese and give their necessary suggestions to be incorporated by the coordinator of the particular programme. The next step is that of printing and distributing the SLMs to the respective study centres. Arrangements are made to distribute the SLMs to the learners at the time of admission.
- v. The newly constituted CIQA Office is planning to conduct stakeholders meeting; SLM and Counselling Workshops which is expected to provide the University and the Department with required inputs for quality enhancement.
- vi. In order to keep the Programme updated, it will be revised and necessary changes will be incorporated for the benefit of the learners, based on the inputs received from the mechanism as mentioned above.

1.9.2 Expected Programme Outcomes: The outcomes of the programme are manifold:

- i. It will enable the learners to acquire knowledge enabling them to articulate well the conditions around them.
- ii. The Programme will also help the learners to seek avenues in entrepreneurship and in the development sector and/or other upcoming sectors like banking, insurance, trade and other service sectors.
- iii. The Programme will also encourage the learners to go for higher studies.
- iv. The Programme will enable the learners to engage with the society in a fruitful manner leading to the welfare of all and thus contribute to the betterment of the society.

Annexure-I

STRUCTURE OF THE B.COM. PROGRAMME

PROGRAMME OUTLINE:

The core courses of the B.Com. Programme are listed below. The evaluation framework for each course comprises assignments and semester- end test.

	Course Code	Title of the Course	Marks	Credit
Semester 1	Course Code 1	Business Organization and Business Ethics	20+80	4
	Course Code 2	Financial Accounting	20+80	4
	Course Code 3	Business Economics	20+80	4
	Course Code 4	Business Mathematics	20+80	4
Semester 2	Course Code 5	Business Statistics	20+80	4
	Course Code 6	Principles of Management	20+80	4
	Course Code 7	Fundamentals of Financial Management	20+80	4
	Course Code 8	English for Professional Studies	20+80	4
Semester 3	Course Code 9	Business Regulatory Framework	20+80	4
	Course Code 10	Human Resource Management	20+80	4
	Course Code 11	Indian Financial System	20+80	4
	Course Code 12	Spoken English	20+80	4
Semester 4	Course Code 13	Environmental Studies and Disaster Management	20+80	4
	Course Code 14	Company Law	20+80	4
	Course Code 15	Auditing	20+80	4
	Course Code 16	E- Commerce	20+80	4
<i>In 5th and 6th Semesters, two courses will be compulsory and the learners have to select any one specialisation from Account / Management/ Finance). The area-wise courses are listed below-</i>				
Semester 5	Course Code (Comp-17)	Fundamentals of Marketing	20+80	4
	Course Code (Comp-18)	Project Work	20+80	4
		<i>Accounts Specialisation</i>		
	Course Code 19 (ACC)	Advanced Financial Accounting	20+80	4

	Course Code 20 (ACC)	Cost Accounting	20+80	4
		<i>Management Specialisation</i>		
	Course Code 19 (MGT)	Organizational Behaviour	20+80	4
	Course Code 20 (MGT)	Marketing of Services	20+80	4
		<i>Finance Specialisation</i>		
	Course Code 19 (FIN)	Financial Services	20+80	4
	Course Code 20 (FIN)	Micro-Finance	20+80	4
Semester 6	Course Code (Comp-21)	Entrepreneurship Development and Small Business Management	20+80	4
	Course Code (Comp-22)	Theory and Practice of Banking	20+80	4
		<i>Accounts Specialisation</i>		
	Course Code 23 (ACC)	Taxation	20+80	4
	Course Code 24 (ACC)	Management Accounting	20+80	4
		<i>Management Specialisation</i>		
	Course Code 23 (MGT)	Industrial Relations and Labour Laws	20+80	4
	Course Code 24 (MGT)	Advertising and Sales Promotion	20+80	4
		<i>Finance Specialisation</i>		
	Course Code 23 (FIN)	International Trade and Business	20+80	4
Course Code 24 (FIN)	Rural Development and Rural Finance	20+80	4	

Note: The specialisation chosen in 5th Semester will continue in 6th Semester and there will be no change in specialisation.

Annexure-II

Detailed Course Wise Syllabus of B.Com. Programme

Semester- I

Course Code 1: Business Organization and Business Ethics

Unit 1: Introduction to Business

Concept of Business; Classification of Business: Industry, Commerce, Trade, Aids to Trade; Features of Business; Principles of Sound Business; Qualities of Successful Businessman.

Unit 2: Mission, Vision and Objectives

Meaning of Vision; Characteristics of Vision Statement; Shared Value; Purposes of Shared Value; Concept of Mission; Characteristics of Mission Statement; Importance of Mission Statement; Formulation of Mission Statement; Distinction Between Vision and Mission; Concept of Objectives; Role of Objectives; Guidelines for Ideal Objectives; Hierarchy of Objectives; Setting of Objectives; Objectives and Goals.

Unit 3: Business Organization

Concept of Business Organization; Internal Structure of Business Organization; Overview of External Forms of Business Organization; Factors influencing the Choice of a particular Form of Business.

Unit 4: Sole Proprietorship

Concept and Features of Sole Proprietorship Business; Business Suitable under Sole Proprietorship; Advantages and Disadvantages of Sole Proprietorship Business.

Unit 5: Joint Hindu Family Business

Concept and Features of Joint Hindu Family (JHF) Business; Advantages and Disadvantages of JHF Business.

Unit 6: Partnership Business

Concept and Features of Partnership Business; Implied Authority of a Partner; Advantages and Disadvantages of Partnership Business; Types of Partnership: General Partnership, Limited Partnership; Differences between Sole Proprietorship and Partnership Business;

Unit 7: Registration of a Partnership Firm

Importance of Registration of Partnership Firm; partnership Deed; Types of Partners; Duties and Liabilities of Partners.

Unit 8: Company Form of Business

Concept and Features of Company Form of Business; Kinds of Company; Advantages and Disadvantages of Company; Differences between Partnership and Company; Business Suitable under Company Form of Business; Procedure of Formation of a Company (in Brief).

Unit 9: Cooperative Form of Business

Concept and Features of Cooperative Business; Kinds of Cooperative Societies; Advantages and Disadvantages of Cooperative Business; Differences between Company and Cooperative Business.

Unit 10: State Enterprises

Concept; Importance; Types of state enterprise, present scenario of state enterprise in India.

Unit 11: Multinational Companies

Meaning, Characteristics; Argument in favour of MNCs; Arguments against MNCs; MNCs in India.

Unit 12: Introduction to Business Ethics

Concept of Business Ethics; Elements of Business Ethics; Need for Business Ethics; Factors Affecting Business Ethics; Unethical Business Behaviour; Ethics Vs. Law; Theories of Ethics; Ethics in Global Context.

Unit 13: Corporate Governance

Concept and Significance; Major Corporate Scandals in India; Common Governance Problems; Codes and Standards on Corporate Governance

Unit 14: Role of Corporate Culture in Business

Meaning and Functions of Corporate Culture; Impact of Corporate Culture; Cross Cultural Issues in Ethics.

Unit 15: Corporate Social Responsibility

Concept of CSR; Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; Codes and Standards on CSR.

Course Code 2: Financial Accounting**Unit 1: Introduction to Accounting**

Definition, Nature and Importance of Accounting; Characteristics and Importance of Accounting Information; Users of Accounting Information; Branches of Accounting.

Unit 2: Accounting Concepts and Principles

Meaning of Accounting Principles, Meaning and Importance of Accounting Standards; Generally Accepted Accounting Principles (GAAP); Accounting Standards and International Accounting Standards Committee; Brief Introduction of Accounting Standards issued by the Institute of Chartered Accountants of India; International Financial Reporting Standards.

Unit 3: Double Entry System of Book-keeping

Meaning of Book- Keeping; System of Book- Keeping: Single Entry System; Double Entry System; Advantages and Disadvantages of Double Entry System; Meaning of Debit and Credit; Rules of Debit and Credit; Accounting Equation; Classification of Accounts.

Unit 4: Preparation of Journal and Ledger

- a) Concept of Journal- Rough or General Journal and Special Journal; Advantages of Journal; Journalising of Transactions.
- b) Meaning of Ledger; Advantages of Ledger; Ledger Posting; Preparation of Ledger.

Unit 5: Preparation of Cash Book and Petty Cash Book

- a) Concept and Importance of Cash Book; Preparation of Single Column, Double and Triple Column Cash Book.
- b) Concept and Importance of Petty Cash Book; Preparation of Petty Cash Book.

Unit 6: Partnership- I

Concept and Features of Partnership; Partnership Deed; Fixed and Fluctuating Capitals; Valuation of Goodwill; Admission of a Partner; Sacrificing Ratio; Practical Problems.

Unit 7: Partnership- II

Meaning of Retirement or Death of a Partner; Gaining Ratio; Amalgamation of Partnership Firms; Practical Problems.

Unit 8: Accounting for Not- Profit Organizations and Professionals

Concept and Preparation of Receipts and Payments Account; Income and Expenditure Account; Balance Sheet; Items require Special Attention in Non- Trading Concerns: Subscriptions; Donations; Special Funds; Legacy; Entrance Fee; Fee for Life Membership; Accounting for Professionals.

Unit 9: Preparation of Trial Balance

Concept and Importance of Trial Balance; Preparation of Trial Balance

Unit 10: Preparation of Trading, Profit and Loss Accounts and Balance Sheet

- a) Meaning; Components of Final Accounts; Importance of Final Accounts; Preparation of Trading or Manufacturing Account; Practical Problems.
- b) Preparation of Profit and Loss Account; Practical Problems.

- c) Concept; Importance; Marshalling of Balance Sheet; Preparation of Balance Sheet; Practical Problems.

Unit 11: Consignment Account

Meaning of Consignment; Sales and Consignment; Important Terms; Accounting for Consignment; Valuation of Unsold Stock; Accounting Treatment.

Unit 12: Joint Venture

Meaning of Joint Venture; Joint Venture and Partnership; Joint Venture and Consignment; Accounting Treatment.

Unit 13: Hire Purchase and Instalment Purchase System

Concept and Advantages of Hire Purchase and Instalment Purchase System; Rights of Hire Purchaser and Seller; Accounting for Hire Purchase and Instalment Purchase System; Different Methods of Calculation of Interest; (Excluding Hire Purchase Trading and Repossession of Assets.)

Unit 14: Branch Account

Concept of Branch; Objective of Branch Accounting; Systems of Branch Accounting under (i) Synthetic or Debtors System and (ii) Analytical System or Stock and Debtors System; Practical Problems.

Unit 15: Department Accounts

Objective of Departmental Accounts; System of Preparation of Departmental Trading and Profit and Loss accounts; Allocation of Common Expenses; Practical Problems.

Course Code 3: Business Economics

Unit 1: Introduction to Business Economics

Introduction to Business Economics, Economic Principle, Economic Practices of Management, Role and Responsibilities of Business Economist.

Unit 2: Demand

Concept of Demand: Types, Determinants, Demand Function, Demand Elasticity, Demand Forecasting.

Unit 3: Indifference Curve Analysis

Indifference Curve Analysis of Consumer Behaviour; Consumer's Equilibrium; Price Elasticity and Price Consumption Curve, Income Consumption Curve and Engel Curve, Price Change and Income and Substitution Effects; Revealed Preference Theory.

Unit 4: Supply

Concept and law of supply, Factors affecting Supply.

Unit 5: Production

Concept of production: Factors, Functions, Linear homogenous production function, Optimum input combinations, Laws of variable proportion, Returns to scale, Economies and diseconomies of scale.

Unit 6: Cost

Cost concepts: Opportunity Cost or Alternative Cost, Explicit Cost and Implicit Cost, Money Cost and Real Cost, Accounting Cost and Economic Cost, Sunk Cost, Marginal Cost and Incremental Cost, Short- run Cost: Total Cost, Average Cost, Marginal Cost, Long- run Cost Curve of Firm: Long- run Average Cost Curve, Long- run Marginal Cost Curve, Managerial Uses of Cost Function.

Unit 7: Perfect Competition

Concept; Features; Profit maximisation and equilibrium of firm and industry; Short- run and long- run supply curves; Price and output Determination.

Unit 8: Monopoly

Concept; Features; Determination of price; Equilibrium of a Firm; Comparison between Monopoly and Perfect Competition.

Unit 9: Monopolistic Competition

Concept; Features; Price and Output Determination; Product Differentiation; Comparison between Monopolistic and Perfect Competition; Concept of Excess Capacity

Unit 10: Oligopoly

Concept; Features; price and Output Determination; Price Leadership; Kinked Demand Curve.

Unit 11: Revenue and Revenue Curve

Concept of Marginal Revenue (MR) and Average Revenue (AR); Relationship between AR and MR under Perfect Competition and Imperfect Competition; Relationship between AR, MR, and TR.

Unit 12: Distribution

Marginal productivity theory of distribution, rent: modern theory of rent, wages, wage determination under Imperfect Competition.

Unit 13: Profit

Meaning of profit, Profit theories, Basic information, Nature of profit, Measurement of profit, Profit policies.

Unit 14: Inflation

Concept; Causes of Inflation; Effects of Inflation; Measures to Contain Inflation.

Unit 15: Deflation

Concept; Causes of Deflation; Effects of Deflation; Measures to Control Deflation.

Course Code 4: Business Mathematics**Unit 1: Set theory**

Sets: the Empty Set; Finite and Infinite Set; Equal and Equivalent Set; Subsets; Power Set; Universal Set; Venn Diagram; Complement of a Set, Set Operations.

Unit 2: Relations and functions

Relations and Types of Relations; Equivalence Relation; Function and Types of Function.

Unit 3: Mathematics of finance

Concept of Interest and Annuities; Formulae for Calculation of Simple Interest; Amount and Principal; Formulae for Calculation of Compound Interest (C.I.), Amount and Principal; Amounts of Ordinary Annuity and Annuity Due and Present Values.

Unit 4: Quadratic Equation

Quadratic Equation, Roots of Quadratic Equation

Unit 5: Simultaneous Equation

Simultaneous Equation with Two or Three Unknowns; Methods of Solutions of Simultaneous Equations.

Unit 6: Sequence and Series

Arithmetic Progression and Series; Geometric Progression and Series; Summation of A.P. and G.P. Series.

Unit 7: Logarithms

Definition; Properties of Logarithms; Application of Logarithms.

Unit 8: Binomial Theorem

Binomial Theorem for any Positive Integer, General and Middle Terms.

Unit 9: Matrices

Definition of Matrix and Examples; Types of Matrices; Transpose of a Matrix; Symmetric and Skew-symmetric matrix; Algebra of Matrices: Addition of matrices; Scalar multiplication; Subtraction of matrices; Multiplication of matrices: Adjoint and Inverse of a Matrix and its Existence; Rank of a Matrix.

Unit 10: System of linear equations

Solution of a System of Linear Equations by Matrix Method; Solution of a System of Linear Equations by Cramer's Rule.

Unit 11: Limits and continuity

Limit of a Function Continuity of a function.

Unit 12: Derivatives of functions

Geometrical Interpretation of Derivative of a Function; Derivative of Various Standard Functions; Derivative of Sum and Difference of Functions; Derivative of Product of Functions and Quotient Rule.

Unit 13: Application of Derivatives

Maximum and Minimum of a Function; Application of Maxima and Minima.

Unit 14: Integration and Methods of Integration

Introduction, Integration of Simple Functions; Properties of Integrals; Method of Integration: Integration by Substitution, Integration by Parts, and Integration by Partial Fractions.

Unit 15: Linear Programming Problem

Meaning; Conditions for Using LPP Technique; Basic Assumptions of LPP; Areas of Applications of LPP; Limitations of LPP; General Linear Programming Problem; Formation of a LPP of Two Variable; Some Definitions; Graphical Method of Solution of LPP.

Semester- II

Course Code 5: Business Statistics

Unit 1: Introduction to Statistics

Meaning and Importance of Statistics; Frequency Distribution; Tabulation of Data; Methods of presenting statistical information.

Unit 2: Measures of Central Tendency

Meaning of Measures of Central Tendency; Different Types of Measures of Central Tendency.

Unit 3: Measures of Dispersion

Meaning of Dispersion; Different Measures of Dispersion; Meaning, Types and Measures of Skewness.

Unit 4: Skewness, Moments and Kurtosis

Measures of Skewness: Karl Pearson's Co-efficient of Skewness, Bowley's Co-efficient of Skewness; Moments: Moments about Mean; Moments about Arbitrary Point A; Relation between Central and Raw Moments; Karl Pearson's Beta and Gamma Coefficient: Coefficient of Skewness based on Moments; Kurtosis: Measures of Kurtosis.

Unit 5: Correlation

Meaning of Correlation; Scatter Diagram and Correlation; Type of Correlation; Correlation Coefficient.

Unit 6: Regression

Meaning of Regression; Line of Regression and Regression Equation; Correlation and Regression Analysis: A Comparison.

Unit 7: Fundamentals of Probability

Random experiment; Definition of Probability; Elementary Theorems on Probability.

Unit 8: Conditional Probability

Conditional probability; Multiplication Theorem on Probability; Total Probability; Baye's Theorem.

Unit 9: Random Variables and its Probability Distribution

Random Variable: Definition or Random Variable; Discrete Random Variable; Continuous Random Variable; Probability Distribution: Probability Mass Function, Probability Density Function; Mathematical Expectation and Variance: Mathematical Expectation, Properties of Mathematical Expectation,

Variance of Random Variable, Properties of Variances, Illustrated Examples; Moments: Raw Moments, Central Moments.

Unit 10: Theoretical Distribution-I

Moment Generating Function: Definition, Generation of Moments, Properties of Moment Generating Function, illustrated Examples; Binomial Distribution: Derivation of Binomial Distribution, Definition, Moments of Binomial Distribution, Moment Generating Function of Binomial Distribution, Fitting of Binomial Distribution, Properties of Binomial Distribution, Illustrated Examples; Poisson Process: Poisson Distribution as a limiting case of Binomial Distribution, Moments of Poisson Distribution, Moment Generating Function, Fitting of Poisson Distribution, Properties of Poisson Distribution, Application of Poisson Distribution.

Unit 11: Theoretical Distribution-II

Normal Distribution: Definition, Standard Normal Variate, Properties of Normal Distribution, Area Under Normal Probability Curve, Importance of Normal Distribution; Weak Law of Large Numbers: Statement, Application of Weak Law of Large Numbers; Central Limit Theorem: Statement, Application of Central Limit Theorem.

Unit 12: Index Numbers

Concept and Uses of Index Numbers; Types of Simple Index Numbers; Properties of Relatives; Construction of Simple Index Numbers; Construction of Weighted Index Numbers; Test of Adequacy of Index Number.

Unit 13: Time series

Definition of Time Series; Importance of Time Series Analysis; Components of a Time Series; Methods of Measuring Secular Trend; Estimation of the Trend by the Method of Moving Average.

Unit 14: Basic Concepts in Sampling

Definition of Population; Parameter and Sampling; Random and Non- random Sampling; Sampling with and without Replacement; Errors in Sampling.

Unit 15: Test of Hypothesis

Hypothesis, Null Hypothesis, Alternative Hypothesis, Large sample test, small Sample test, level of significance, T-test, Chi-square test.

Course Code 6: Principles of Management

Unit 1: Introduction to Management

Concept and Characteristics of Management; Importance of Management; Levels of Management; Functions of Management at different Levels; Skills required at different Levels; Scope of Management; Principles of Management.

Unit 2: Development of Management Thought

Introduction; Classical Theory: F. W. Taylor and Scientific Management; Henry Fayol and Administrative Management; Neo- Classical Theory: Hawthorne Experiments; Behavioural Science Approach; Contribution of P. F. Drucker; System Approach; Contingency Approach

Unit 3: Vision, Mission and Objectives

Concept of Vision; Shared Vision; Concept of Mission; Formulation of Mission; Characteristics of Mission; Concept and Role of Objectives; Hierarchy of Objectives; Setting of Objectives; Objectives and Goals;

Unit 4: Business Environment and Managers

Concept of Business Environment; Components of Business Environment and their Impact on Business. Techniques of Environmental Analysis: SWOT Analysis; BCG matrix.

Unit 5: Planning

Meaning and Features of Planning; Importance of Planning; Types of Planning; Steps in Planning Process; Limitation of Planning; Terms used in Planning Process.

Unit 6: Decision- Making

Meaning of Decision and Decision- making; Types of Decisions; Process of Decision-making; Individual and Group Decision- making, Techniques of Decision- making.

Unit 7: Business Forecasting

Concept and Importance of Business Forecasting; Elements in Business Forecasting; Process of Business Forecasting; Advantages and Limitations of Business Forecasting; Techniques of Business Forecasting.

Unit 8: Organizing

Concept and Importance of Organizing; Process of Organizing; Principles of Organization; Organizational Chart; Organizational Structure; Span of Control; Delegation of Authority.

Unit 9: Departmentation

Concept; Importance; Bases of Departmentation: Functional Geographical Departmentation; Product Departmentation; Departmentation by Customer; Departmentation by Process; Factors influencing Departmentation.

Unit 10: Staffing

Concept and Importance of Staffing; Steps in Staffing Process.

Unit 11: Directing

Concept and Importance of Directing; Elements of Direction; Principles of Direction; Essentials of Effective Direction.

Unit 12: Motivation

Concept and Importance; Theories of Motivation: Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory; McGregor's Theory X and Theory Y.

Unit 13: Leadership

Concept, Features and Importance of Leadership; Qualities of a Good Leader; Leadership Styles; Leadership Theories;

Unit 14: Controlling

Concept and Importance; Relationship between Planning and Controlling; the Process of Controlling; Control Techniques: Budgetary and Non- Budgetary Techniques.

Unit 15: Management of Change

Concept; Reasons of Change; Process of Planned Change; Resistance to Change; Managing Resistance to Change.

Course Code 7: Fundamentals of Financial Management**Unit 1: Finance Functions**

Concept and Significance of Finance; Definition of Finance Function; Types of Finance; Functions of Finance; Objectives of Finance Functions; Approaches to Finance Functions; Organization of Finance Functions.

Unit 2: Financial Management

Meaning and Scope of Financial Management; Objectives and Characteristics of Financial Management; Importance of Financial Management; Functions of Financial Management; Relationship between Financial Management and other Departments; Functional Areas of Modern Financial Management; Functions of a Finance Manager; Limitations of Financial Management.

Unit 3: Financial Planning

Meaning and Importance of Financial Planning; Characteristics of Financial Planning; Advantages and Limitations of Financial Planning; Factors determining Financial Plan; Estimating Financial Requirements; Steps in Financial Planning.

Unit 4: Financial Forecasting

Meaning and Features of Financial Forecasting; Importance of Financial Forecasting; Types of Financial Forecasting; Tools of Financial Forecasting; Techniques of Financial Forecasting; ICAI Guidelines for Financial Forecasting; Problems in Financial Forecasting.

Unit 5: Sources of Capital

Meaning and Significance of Business Finance; Financial Requirements of Business; Sources of Business Finance: On the Basis of period, On the Basis of Ownership, On the Basis of Sources of Generation; Methods of Raising Long-Term Fund: Equity Shares, Preference Shares, Retained Earnings or Ploughing Back of Profit, Issue of Debentures, Term Loan; Methods of Raising Short-Term Fund: Loans from Commercial Banks, Public Deposit, Other Sources; International Financial Instruments.

Unit 6: Capital Budgeting

Concept and Features of Capital Budgeting; Objectives and Significance of Capital Budgeting; Steps involved in Capital Budgeting; Methods of Capital Budgeting.

Unit 7: Cost of Capital

Meaning and Definition of Cost of Capital; Types of Cost; Assumptions of Cost of Capital; Relevance of Cost of Capital; Computation of Cost of Capital: Cost of Debt Capital; Cost of Preference Capital; Cost of Equity Capital; Cost of Retained Earnings; Weighted Average Cost of Capital.

Unit 8: Leverage

Concept of Leverage; Operating Leverage; Financial Leverage; Composite Leverage; Corporate Debt Capacity.

Unit 9: Capital Structure

Concept of Capital Structure; Factors determining Capital Structure; Optimum Capital Structure; Merits and Demerits of Capital Structure Pattern; Capital Gearing.

Unit 10: Capitalization

Meaning and Definition of Capitalization; Theories of Capitalization.

Unit 11: Over- capitalization

Concept and Symptoms of Over- capitalization; Effects and Remedies of Over-capitalization.

Unit 12: Under- capitalization

Concept and Symptoms of Under-capitalization; Effects and Remedies of Under-capitalization; Comparison between Over- capitalization and Under-capitalization; Water Capital.

Unit 13: Dividend Policy

Concept of Dividend; Types of Dividend; Concept of Dividend Policy; Types of Dividend Policy; Determinants of Dividend Policy.

Unit 14: Working Capital Management

Meaning, Components of Working Capital; Nature and Importance of Working Capital; Excess Working Capital; Inadequate Working Capital; Optimum Working Capital; Factors Determining Working Capital; Management of Working Capital.

Unit 15: Inventory Management

Concept; Importance and Functions of Inventory Management; Types of Inventory; Methods of Inventory Valuation.

Course Code 8: English for Professional Studies**Unit 1: Some Concepts of Grammar- I**

English Grammar an Introduction; Nouns: Kinds of Nouns, Forms of Nouns, Functions; The noun phrase; Agreement; Determiners: Articles, Demonstratives, Possessives, Quantifiers, Wh-determiner, Pre-determiners, Verb Forms.

Unit 2: Some Concepts of Grammar- II

Adjectives, Adverbs, Prepositions.

Unit 3: Vocabulary

Synonyms and Antonyms; One Word Expression; Words used as Different Word Classes; Phrasal Verbs; Distinction between Similar Words Often Confused.

Unit 4: Punctuation, Synthesis and Transformation of Sentences

Role of Punctuation in Sentences; Punctuation Marks and their Use; Synthesis of Sentences; Transformation of Sentences.

Unit 5: Common Errors and Phrases and Idioms

Common Errors in English; Phrases and Idioms in English and their Use.

Unit 6: Essay and Story Writing

Introduction to Essay Writing; Structure of Essay; Sample of Essays; Introduction to Story Writing; Techniques of Story Writing; Sample of Stories.

Unit 7: Précis Writing

Precis Writing; How to Write a Précis; Examples and Exercises.

Unit 8: Note Making

Note making and Note taking; Skimming and Scanning; Format of Note making; Samples.

Unit 9: Communication

Defining Communication; Significance and Process of Communication; Communication Network; Communication Media or Methods; Barriers to Communication; Effective Communication.

Unit 10: Introduction to Office Management

Meaning of Office; Introduction to Office Management; Functions of Office; Relationship of Office with Other Departments; Office Accommodation; Layout and Environment; Office Furniture and Stationery; Office Correspondence and Filing System.

Unit 11: Correspondences I

Letter Writing; How to Write a Letter; Format of a Business Letter; How to Write a Memo; Examples.

Unit 12: Correspondences II

Notices; Types of Notices; How to Write a Notice; Press Release; How to Write a Press Release; Format of a Press Release.

Unit 13: Business Presentation I

Report Writing; Process of Writing a Report; Determining the Purpose of the Report; Gathering the Information Needed; Interpreting the Findings; Organizing the Report Information; Writing the Report; Project Report Writing; Criteria of a Good Project; Advantages of a Good Project; Disadvantages of Project Method; Format of a Project Report.

Unit 14: Business Presentation II

Writing Executive Summaries; Making Business Presentations.

Unit 15: Writing Curriculum Vitae/Resume

Difference between CV and Resume; Tips for Writing CV/Resume; Essentials for Writing CV/Resume; Facing Interviews based on CV/Resume; Telephonic Interviews based on CV/Resume.

Semester- III

Course Code 9: Business Regulatory Framework

Unit 1: The Indian Contract Act, 1872

Definition of Contract; Nature and Classification of Contract; Capacity of Parties; Free Consent; Coercion; Undue Influence; Misrepresentation; Fraud; Mistake; Void Agreement; Contingent Contract; Quasi Contact.

Unit 2: Offer and Acceptance

- a) Offer: Meaning and Essentials of Valid Offer; Communication of Offer; Revocation of Offer.
- b) Acceptance: Meaning, Essentials, Revocation of Acceptance; Effects of Delay or Loss of Letter of Acceptance;

Unit 3: Consideration

Definition, Kinds, Legal Rules of Consideration; Exceptions to the rule 'No Consideration, No Contract'.

Unit 4: Performance of Contract

Meaning; Who can Demand Performance?; By Whom Contract must be performed?; Performance of Joint Promises; Assignment of Contracts; Performance of Reciprocal Promise; Time and Place of Performance; Appropriation of payment; Contracts which need not to be performed.

Unit 5: Discharge of Contract and Remedies of Breach of Contract

Meaning; Mode of Discharge: Discharge by Performance, By Agreement, By Mutual Consent, Lapse of Time, by Operation of law, By Impossibility of Performance, By Breach of Contract; Remedies of Breach of Contract.

Unit 6: Special Contract

Contract of Indemnity: Meaning, Nature, Rights of Indemnity holder and Indemnifier; Contract of Guarantee: Meaning, Nature and Features, Surety and Co-surety, Rights and Liabilities, Discharge of Surety from his liability; Contract of Bailment and Pledge: Meaning, Rights and Duties of Bailee and Bailor, Pledger and Pledee, Pledge by non-owners; Contract of Agency: Creation of Agency, Duties and Liabilities of Agent and Principal, Termination of Agency.

Unit 7: The Sale of Goods Act, 1930

Introduction; Essentials of Contract of Sale; Differences between Sale and Agreement to Sell; Condition and Warranty; Passing of property in Goods; Transfer of Title by non- owners; Performance of Contract of Sale; Rights of Unpaid seller; Breach of Contract of Sale; Auction Sale.

Unit 8: The Consumer Protection Act, 1986

Introduction; Definitions under the Act; Redressal Agencies under the Act; Powers of Redressal Agencies; Procedure of Filing a Complaint; Consumer Protection Councils; Penalties under the Act.

Unit 9: Food Safety and Standards (Packaging and Labelling) Regulations, 2011

Introduction; Definitions under the Act; Packaging Requirement under the Act; Labelling; Manner of Declaration; Restrictions on manner of Labelling; Specific Restrictions on Product Labels; Exemptions from Labelling Requirements.

Unit 10: Regulatory Framework for Insurance

Concept and Importance of Insurance; Principles of Insurance; Rights of the Insurer; Rights and Duties of the Policyholders; Concept and of Life Insurance; Types of Life Insurance Policies; Surrender Value; Assignment of Life Insurance Policy; Nomination of Life Insurance Policy; Concept of Marine Insurance; Types of Marine Insurance Policies; Warranties in Marine Insurance; the Voyage; The liability of insurer; Concept and Features of Fire Insurance; Types of Fire Policies.

Unit 11: The Indian Partnership Act, 1932

Definition; Registration; Partnership Deed; Effects of non- registration; The Property of the Firm Minors admitted to the Benefits of Partnership.

Unit 12: The Information Technology Act, 2000

Introduction; Brief History of the Act; Objectives of the Act; Definitions under the Act; Provisions Relating to Digital Signature and Electronic; Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Regulation of Certifying Authorities; Electronic Signature Certificates; The Cyber Appellate Tribunal; Offences and Penalties Under the Act.

Unit 13: Negotiable Instrument Act, 1881

Definitions; Types of Negotiable Instruments; Parties to Negotiable Instruments;

Unit 14: Dishonour and Discharge of Negotiable Instruments

Dishonour of Negotiable Instruments: Dishonour by Non- acceptance, Non- payment; Effect of Dishonour; Notice of Dishonour; Noting; Protest; Discharge of Instrument and the Parties.

Unit 15: Crossing Endorsement and Bouncing of Cheque

Meaning of Crossing of a cheque; Types of Crossing; Duties and Liabilities of Paying and Collecting Banker; Bouncing of Cheques.

Course Code 10: Human Resource Management**Unit 1: Introduction to Human Resource Management**

Concept, Objectives and Importance of HRM; Functions of HRM; Organization for HR Department; Outsourcing of HR Activities; Internal Factors affecting HRM: Leadership, Union, Organizational Culture, External Factors affecting HRM: Political- Legal, Economic, Technology, Cultural; Role and Responsibilities of HR Manager; Latest Trends in HRM.

Unit 2: Human Resource Planning

Concept and Importance of HR Planning; Process of HR Planning; Factors Affecting HR Planning; Organizing and Implementing HR Planning; Essentials for Successful HR Planning; Barriers to HR Planning; Techniques of HR Planning; HR Planning and Corporate Objectives.

Unit 3: Job Analysis

Concept and Importance of Job Analysis; Process of Job Analysis; Methods for Collecting Job Analysis Data, Writing Job Description, Standards of Performance and Working Conditions, Problems that may be encountered in job analysis.

Unit 4: Job Design and Job Evaluation

Concept and Importance of Job Design; Factors Affecting Job Design; Approaches to Job Design; Concept and Importance of Job Evaluation; Process of Job Evaluation; Methods of Job Evaluation.

Unit 5: Recruitment

Concept and Importance of Recruitment; Recruitment Process; Factors Affecting Recruitment; Sources of Recruitment: Internal and External Sources; Recruitment Methods: Traditional and Modern Methods; Role of Supervisor in Recruitment.

Unit 6: Selection

Concept and Importance of Selection; Selection Process; Barriers to Effective Selection; Placement and Orientation/ on boarding of Employees.

Unit 7: Employee Training and Development

Concept and importance of employee training; objectives of employees training, designing employees training programme, the training process; methods of training, implementation and evaluation of employees training programme; guidelines for effective training for employees.

Unit 8: Performance Appraisal and Management

Concept and Need of Performance Appraisal; Concept of Performance Management; Differences between Performance Management and Performance Appraisal; Steps in Performance Appraisal; Methods of Performance Appraisal; 360° Appraisal System; Challenges of Performance Appraisal; Legal Issues in Performance Appraisal; Role of Supervisor in Performance Appraisal.

Unit 9: Wage and Salary Administration

Concept; Components of Compensation; Theories of Compensation; Factors Influencing Employee Compensation; Compensation Plans.

Unit 10: Managing Employee Benefits and Services

Concept of Benefits and Services; Importance and types of Benefits and Services; Principles of Fringes; Administration of Benefits and Services; Essentials to Make Benefit Programmes More Effective. Retention Management Practices; VRS, golden handshake; Employees stock option scheme.

Unit 11: Collective Bargaining

Concept Collective Bargaining, Characteristics and Importance of Collective Bargaining, approaches to Collective Bargaining, Process of Collective Bargaining, Levels of Collective Bargaining

Unit 12: Industrial Grievance Handling

Meaning and Features of Industrial Grievances, Differences between Grievances and Disputes, Sources or causes of Industrial Grievances, Procedure of Grievance Handling in Small- scale and Large- scale Organizations.

Unit 13: Human Resource Research

Meaning, Characteristics and Objectives of HR Research, Importance of HR Research, Methods of HR Research

Unit 14: International HRM and e- HRM

Meaning of domestic and International H.R.M. H.R. Challenges of International Business. Implications of Inter- country Differences on H.R.M. A Global H.R. System, Concept of e- HRM, e- HR Activities.

Unit 15: Future Challenges in HRM

The Job and Challenges, New Professional Approach, Major Challenges in Human Resource Management.

Course Code 11: Indian Financial System**Unit 1: The Financial System**

Financial System - Concept, Characteristics and Functions; Role of Financial System - National Income Accounts, Flow of Funds Accounts, Savings and Investment; Financial System and Economic Development.

Unit 2: Indian Financial System

Structure of Indian Financial System- Organised vs. Unorganised Sector of Indian Financial System. Components of Financial System-Financial market, financial instruments, financial institutions and financial services.

Unit 3: Financial Market

Nature and Scope of Financial Market; Features and Structure of Indian Financial Market; Types of Financial Market- Primary vs. Secondary market, Money market, Capital market, Forex Market, Derivative Market.

Unit 4: Money Market in India

Meaning, Nature and Functions of the Money Market, Constituents of the Money Market – Call Money market, Treasury Bills, Commercial Bills, Commercial Papers, Certificate of Deposits, Money Market Intermediaries, Reforms in Indian Money Market.

Unit 5: Capital Market in India

Meaning and Nature and Scope, Functions; Structure of Indian Capital Market; Capital Market Instruments- Equity and Debt, Reforms in Indian Capital Market.

Unit 6: Primary Markets in India

Nature and Scope, Functions, Organization of primary market in India, Methods of distribution of securities, primary market intermediaries, new issue market, pricing of securities, book building.

Unit 7: Secondary Markets in India

Meaning, Nature and Scope, Stock Market in India, Organization and Management of Stock Market in India, Listing of Securities, Trading Arrangements, Trading and Settlement, Stock Market Index, BSE , NSE, OTCEI, Regional Stock Exchanges.

Unit 8: Financial Institutions

Banking Institutions; Merchant Banks, Non-banking Institutions; Money Market Institutions; Insurance Companies, Foreign Institutional Investors (FIIs).

Unit 9: Mutual Fund

Meaning, importance, management and structure of mutual fund, Types of mutual fund, Performance of mutual funds in India, Problems and Prospects.

Unit 10: Derivative Markets

Derivatives: Meaning, nature and scope, Types of derivatives, Derivative Markets in India.

Unit 11: Foreign Exchange Market

Meaning and Importance of Forex Market; Structure of Foreign Exchange Market in India,

Unit 12: Credit Rating

Credit Rating- Meaning and importance, growth of credit rating services in India, Credit Rating Agencies in India;

Unit 13: Depository Services

Depository System- meaning and functions; Depository Mechanism, Depositories in India- NSDL and CSDL.

Unit 14: Regulation of Financial Markets in India

Regulatory Framework, Regulatory Role of the Government, Regulatory Role of the RBI, Regulatory Role of the SEBI.

Unit 15: Investor Protection

Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company law Board; Remedy through courts.

Course Code 12: Spoken English**Unit 1: Spoken English and Grammar in Context****Unit 2: Issues in Modality****Unit 3: Speech Skills****Unit 4: Communication Skills****Unit 5: Telephone Skills****Unit 6: Interviewing and Public Speaking**

Semester- IV

Course Code 13: Environmental Studies and Disaster Management

Unit 1: Concept of Environmental Studies

Definition of Environmental Studies and its Scope; Environmental Studies and its Multi Disciplinary Nature; Rules and Regulations of Environmental Studies and Public Awareness.

Unit 2: Natural Resources

Natural Resources; Types of Natural Resources; Forest Resources; Water Resources; Mineral Resources; Food Resources; Energy Resources; Land Resources; Conservation of Natural Resources; Sustainable Development.

Unit 3: Ecosystem

Ecosystem; Food Chain; Food Web; Energy Flow; Ecological Pyramid; Main Ecosystems.

Unit 4: Biodiversity and its Conservation

Definition of Biodiversity; Values of Biodiversity; Biodiversity at Global, National and Local Levels; Hotspots of Biodiversity; Endangered and Endemic Species; Threats to Biodiversity Conservation of Biodiversity.

Unit 5: Environmental Pollution

Environmental Pollution-Definition; Air Pollution; Water Pollution Soil Pollution; Noise Pollution; Thermal Pollution; Role of Individual in Prevention of Pollution

Unit 6: Concept of Disaster

Defining Disasters; Types of Disasters; Difference between Hazard: Disaster, Risk and Vulnerability; Causes, Effects and Mitigation Measures of Some Natural Disasters; Man-made Disasters.

Unit 7: Disaster Management

Disaster Management; Safety Measures Immediately before a Disaster; Emergency Aid; Methods or Steps Taken for Disaster Management; NGO and Participation of Civil Society; Regional Disaster Management and Planning.

Course Code 14: Company Law

Unit 1: Basics of Company and Company Law

Historical Perspective of Company Law in India; Company –Meaning & definition, Nature, Characteristics. Form of business organization, company forms of organization and other forms of business. Corporate personality, corporate veil.

Unit 2: Types of Company

Private company, one Person Company, small company, public company, limited company, unlimited company, Government company, holding and subsidiary company, associate company, investment company, producer company, dormant company.

Unit 3: Incorporation of Company

Meaning of Promoters; Duties, Rights and Liabilities of Promoters; Procedure for Formation of a Company; Certificate of Incorporation; Certificate of Commencement of Business.

Unit 4: Memorandum of Association

Meaning of Memorandum of Association; Clauses of Memorandum of Association; Doctrine of Ultra Vires; Alteration of Memorandum of Association.

Unit 5: Articles of Association

Meaning of Articles of Association; Content of Articles of Association; Doctrine of Indoor Management; Doctrine of Alter Ego; Alteration of Articles of Association; Distinctions between Memorandum of Association and Articles of Association.

Unit 6: Prospectus

Concept of Prospectus; Content of Prospectus; Statement in lieu of Prospectus; Penalties for Misrepresentation in Prospectus.

Unit 7: Conversion of Company

Meaning of Conversion of Company; Conversion of Private Company into Public Company; Conversion of Public Company and Private Company; Conversion of One Person Company and Conversion into a One Person Company; Conversion of Section 8 Company to any other class of Companies.

Unit 8: Members of a Company

Meaning of Member of a Company; Modes of Acquiring Membership; Restriction on Membership; Rights and Privileges of Members.

Unit 9: Company Director- I

Concept and definition of Company Director; Types of directors, Legal position of directors, Minimum and maximum number of directors, Appointment of director, Director

Identification Number (DIN), Removal, retirement and resignation of directors; Vacation of office of directors.

Unit 10: Company Director- II

Independent Director –meaning, number of Independent Directors, Selection of Independent Directors, qualification, code for Independent Director, tenure of Independent Director; Roles, functions and duties of independent directors, liabilities of Independent Director, remuneration of Independent Directors. Women director.

Unit 11: Board of Directors

Meaning, Meeting of the board, board committee- Audit Committee, Compensation Committees, Power of board, loans to director, contract of employment with managing director or whole time director.

Unit 12: Inspection and Investigation

Meaning of Inspection, purpose, powers of Registrar, conduct of inspection, punishment for non-compliance, reports on inspection. Investigation –meaning, types, scope, powers of inspectors, Punishment of contravention, Inspectors report on investigation.

Unit 13: Company Meetings

Meaning of meeting, kinds of company meeting, meaning of minutes, recording and signing of minutes, Role of chairman, Resolution and its kinds, Postal ballots.

Unit 14: Management and Administration

Register of Members; Declaration in Respect of Beneficial Interest in any Share; Power to close Register of Members or Debenture holders or other Security holders; Annual Return.

Unit 15: Books of Company

Books of Accounts to be kept by a Company; Financial Statemen; Re- opening of accounts on Court's or Tribunal's Order; Board's Reports; Corporate Social Responsibility.

Course Code 15: Auditing

Unit 1: Introduction to Auditing

Meaning, Objectives and Objectives of Auditing, Qualities of an Auditor, Classes of Errors and Frauds, Auditor's Duty Regarding Errors and Frauds

Unit 2: Classification of Audit

Classification of Audit on the basis of Organizational Structure, Classification of Audit: Classification of audit, Statutory audit, Government audit, private/voluntary audit,

continuous audit, periodical/ final, annual audit, balance sheet audit, interim audit, partial audit, internal, audit, external audit.

Unit 3: Special Areas of Audit

Special Areas of Audit: Cost audit, Tax audit, and Management audit.

Unit 4: Preparation for an Audit

Considerations before Accepting Appointment as Auditor, Preparatory Steps before Commencement of Audit, Division of Work among Audit Staff, Preparation by Auditor

Unit 5: Test Checking

Meaning and Need of Test Checking, Precautions to Be Taken Before Applying Test Checking, Meaning and Features of Internal Check, Objectives of Internal Check, Auditor's Position Relating to Internal Check.

Unit 6: Vouching

Meaning of Vouching, Vouching of Cash Receipts, Cash Payments, Collection of Book Debts, Dividend Received, Sale of Investment, Goods Sold on Hire Purchase System, Insurance Premium

Unit 7: Verification of Assets

Introduction; Objectives of Verification of Assets; Distinction between Vouching and Verification, Valuation of Assets, Methods of Valuation of Assets, Distinction between Verification and Valuation, Verification and Valuation of different kinds of Assets.

Unit 8: Verification of Liabilities

Introduction; Objectives of Verification of Liabilities; Verification and Valuation of different kinds of Liabilities: Trade Creditors; Bills Payable; Loans; Outstanding Expenses.

Unit 9: Investigation

Definition; Distinctions between Audit and Investigation; Purpose of Investigation; duties of an Investigator prior to taking up Investigation Work and regarding Overall Investigation; Liabilities of an Investigator; Procedure of Investigation; Circumstances for Investigation.

Unit 10: Company Auditor

Qualification and Appointment of Company Auditor, Rights, Duties and Liabilities of Company Auditor, Removal of Company Auditor.

Unit 11: Audit of Special Organizations

Points to be considered for audit of accounts of Non- Profit Companies Educational Institutions, Club, Hotel, and Hospital.

Unit 12: Depreciation

Concept and Causes of Depreciation; Importance of Providing Depreciation; Distinctions between Fluctuation and Depreciation; Methods of Depreciation; Factors of Determining extent of Depreciation; Legal Provision and Commercial considerations regarding Depreciation; Auditor's Duty regarding Depreciation.

Unit 13: Reserve

Concept; Kinds of Reserve; Distinctions between Reserve and Provisions; Auditor's Duty regarding Reserve and Provision; Distinctions between Reserved Capital and Capital Reserve Account and Reserve Fund; Sinking Fund; Secret Fund; Methods of Creating Secret Reserve; Auditor's Duty regarding Secret Reserve.

Unit 14: Auditor's Report

Introduction; Features of Good Audit Report; qualified Report; Significance of True and fair View; Window Dressing.

Unit 15: Recent Trends in Auditing

Recent Trends in Auditing; Computer aided audit techniques and tools; Auditing Standards.

Course Code 16: E- Commerce**Unit 1: Information Technology in Business**

Information Revolution; Applications of IT in Business; Impact of IT on Business Environment.

Unit 2: Introduction to E- Commerce

Meaning, Nature, Concept, Advantages, Scope and Reasons for transacting on- line; Categories of e- commerce.

Unit 3: Electronic Data Interchange

Introduction; Importance and Types of Business Data Transfer System; Electronic Data Interchange: Definition, Types; User Group of EDI; Importance of EDI; EDI in India.

Unit 4: E- Business

Introduction; Internet Book Shops; Grocery Supplies; Software Supplies and Support; Electronic Newspaper; Internet Banking; Virtual Auctions; Online Share Dealing; Gambling on the Net; E- Diversity; Web Booking System.

Unit 5: E- business Communication

Introduction; Importance of e- technology in e- business communication; e- business conferencing: Audio Conferencing, Document Conferencing; Tele Conferencing; Computer based Conferencing.

Unit 6: Online Business Planning

Nature and Dynamics of Internet; Pure online Vs Brick and Click Business; Assessing Requirement for an online business Designing; Developing and Deploying the System.

Unit 7: Technology for Online Business

Internet; IT Infrastructure; Middle ware; Contents: Text and Integrating E- Business Applications.

Unit 8: Online Banking

Concept and Meaning: ATM; NEFT; ECS; RTGS; IMPS; National Automated Clearing House; Debit Card; Credit Card.

Unit 9: Payment through Internet

Online Payment Mechanism; Electronic Payment System; Payment Gateways; Visitors to Website; Plastic Money.

Unit 10: Application of E- Commerce in Manufacturing and Wholesale

Problems faced by traditional Manufacturer and Wholesaler; Role of E- commerce in Manufacturing and Wholesale; Benefits of Application of E- commerce in Manufacturing and Wholesale; Issues in Application of E- commerce in Manufacturing and Wholesale.

Unit 11: Application of E- Commerce in Retail and Services Sectors

Problems faced by traditional Retail and Services Sector; Role of E- commerce in Retail and Services Sector; Benefits of Application of E- commerce in Retail and Services Sector; Issues in Application of E- commerce in Retail and Services Sector.

Unit 12: Virtual Existence

Concept; Advantages and Disadvantages and Working of Virtual Organizations; Work force; Work Zone; Work Space and Staff- less Organizations.

Unit 13: Security in E- Commerce

Digital Signature; Network Security; Data Encryption with Secret Key; Data Encryption Public Key.

Unit 14: Information Technology Act, 2000

Scope; Definitions under the Act; Applicability of the Act; The Cyber Appellate Tribunal.

Unit 15: Information System Audit

Basic Idea of Information Audit; Difference with traditional Concepts of Audit; Conduct and Applications of Information System Audit in Internet Environment.

Semester- V

Course Code (Comp-17): Fundamentals of Marketing

Unit 1: Introduction to Marketing

Concept of Market and Marketing; Importance of Marketing; Core Marketing Concepts: Needs, Wants, Demands, Offerings, Brands, Value and Satisfaction; Evolution of Marketing Concepts: Production Concept, Product Concept, Selling Concept, Marketing Concept, Holistic Marketing Concept; Concept of Marketing Mix; Types of Marketing: Relationship Marketing, Green Marketing, Tele- Marketing, M- Marketing.

Unit 2: Marketing Organization and Marketing Environment

- a) Concept; Types of Marketing Organization: Military; Functional, Line and Staff, Committee, Geographical, Product, Market, Matrix. Importance of Marketing Department; Functions of Marketing Department.
- b) Concept; Micro Environment; Macro Environmental Factors: Economic, Demographic, Socio- Cultural, Technological, Political, Legal and Natural Environment.

Unit 3: Consumer Market

Concept and Features of Consumer Market; Classification of Consumer Goods; Creating Customer Value; Customer Satisfaction; Monitoring Satisfaction; Customer Retention; Managing Customer Relationship.

Unit 4: Business Market

Concept and Features of Business Market; Concept of Organizational Buying; Classification of Industrial Goods; Differences between Business Market and Consumer Market; Business Buying Situations; Systems Buying and Selling; Business Buying Process; Institutional and Government Markets; Managing Customer Relationship in Business Market.

Unit 5: Market Segmentation

Concept and Importance of Market Segmentation; Niche Marketing; Local Marketing; Target Market; Market Positioning; Segmentation Criteria: Measurable, Substantial, Accessible, Differentiable, Actionable; Bases of Consumer Market Segmentation: Geographic, Demographic, Psychographic, Behavioural; Industrial Market Segmentation; Evaluating and Selecting the Market Segments.

Unit 6: Product

Concept and Features of Product; Product Life Cycle and Marketing Strategies; Product Planning and Development; Product Line; Product Mix; Product Positioning; Product Differentiation; Product Packaging.

Unit 7: Pricing

Concept and Importance of Pricing; Procedure of Setting Price; Factors affecting Pricing; Different Kinds of Pricing; Pricing Strategies.

Unit 8: Distribution Channel

Concept and Importance of Distribution Channel; Types of Distribution Channel: Traditional and Modern Distribution Channels; Factors affecting the Selection of Distribution Channel; Channel Design Decisions: Analysing Customers; Need, Establishing Objectives, Identifying Channel Alternatives, Evaluating and Selecting Channel Alternatives; Channel Management Decisions: Selection of Channel Members, Training of Channel Members, Evaluation of Channel Members, Modifying Channel Design.

Unit 9: Wholesaling, Retailing and Logistic Management

- a) Concept and Importance of Wholesaling; Types of Wholesalers; Functions of Wholesalers; Latest Trends in Wholesaling.
- b) Concept and Importance of Retailing; Types of Retailers; Functions of Retailers; Latest Trends in Retailing.
- c) Concept of Logistic; Logistic Management System; Decision areas in Logistic Management; Factors to be considered in Efficient Logistic Management.

Unit 10: Promotion

Concept and Importance of Promotion; Elements of Promotion Mix: Advertising, Sales Promotion, Personal Selling, Public Relations; Factors affecting Promotion Mix Decision.

Unit 11: Consumer Behaviour

Concept of Consumer Behaviour; Importance of Studying Consumer Behaviour; Consumer Motivation; Consumer Perception; Consumer Learning; Factors that Influence Consumer Behaviour; Consumer Buying Decision Process;

Unit 12: Marketing Research

Introduction; Marketing Information System; Commissioning Marketing Research; Process of Marketing Research; Marketing Research and Ethics.

Unit 13: Relationship Marketing

Introduction; Understanding Perceived Value; Value Chain; Supply Chain; Foundations of Relationship Marketing; Development of Relationship Marketing; Relationships Expressed as Value Creation; The Economics of Relationship Marketing.

Unit 14: Digital Marketing

Introduction; Digital Evolution of Marketing; Electronic and Digital Marketing; Digital Marketing Activities; Digital Marketing Consideration;

Unit 15: Not- for- Profit Marketing

Introduction; Features of Not- for- Profit Organizations; Types of Not- for- Profit Organizations; Marketing Implications of Not- for- Profit Organizations.

Course Code (Comp-18): Project Work

The proforma and the project guidelines as shown below will provide an overview of the project work.

PROFORMA FOR THE APPROVAL OF PROJECT PROPOSAL

(Note: All entries of the proforma of approval should be filled up with appropriate and complete information. Incomplete proforma of approval in any respect will be summarily rejected.)

Enrolment No.:

Study Centre:

1. Name and Address of the Student

.....

E-mail:

Mobile/Tel No.:

2. Title of the Project:

.....

3. Name and Address of the Guide

.....

4. Educational Qualification of the Guide : Ph.D /M.Com./ MBA/ M.A/

(Attach bio-data also)

5. Working / Teaching experience of the Guide*

(*Note: At any given point of time, a guide should not provide guidance for more than two students of

KKHSOU)

6. Is this your first submission? Yes / No

Signature of the Student

Date:

.....

Signature of the Guide

Date:

For Office Use Only

Approved/ Not Approved:

Allotted Internal Supervisor Name:.....

Signature, Designation of the Project Proposal Evaluator

Ensure that you include the following while submitting the Project Proposal:

1. Proforma for Approval of Project Proposal duly filled and signed by both the student and the Project Guide with date.
2. Bio-data of the project guide with her/his signature and date.
3. Synopsis of the project proposal (2-3 pages).

Note:

- i. At any given point of time, a guide should not provide guidance for more than two(2) students of KKHSOU
- ii. Violation of the project guidelines will lead to the rejection of the project at any stage.

A. PROJECT FORMULATION

The Project work constitutes a major component in most professional programmes. It needs to be carried out with due care, and should be executed with deep involvement by the students. The project work is not only a partial fulfilment of the programme requirements, but also provides a mechanism to demonstrate your skills, abilities and specialisation. Students are eligible to submit the project proposals after entering into the final year of the semester of the programme.

OBJECTIVES

The objectives of the project is to help the student develop the ability to apply theoretical and practical tools/techniques to solve real life problems related to industry, academic institutions and research laboratories. After the completion of this project work, the student should be able to:

- Complete a problem definition.
- Evaluate a problem definition.
- Determine how to collect information to determine requirements.
- Work on data collection methods for fact-finding.
- Documentation requirements
- Be able to prepare and evaluate a final report.
- Develop of the ability to communicate effectively.

B. Type of the Project

The majority of the students are expected to work on a real-life project preferably in some industry/ Research and Development Laboratories/Educational Institution. Students are encouraged to work in the areas closely associated with their programme of study. However, it is not mandatory for a student to work on a real-life project. The student can formulate a project problem with the help of her/his Guide and submit the project proposal of the same. Approval of the project proposal is mandatory. If approved, the student can commence working on it, and complete it.

C. Eligibility criteria of a Project Guide

1. A person having required qualification and/or sufficient experience in the area of the student wants to undertake the project.
2. PhD / M.Com. /MBA

D. Steps involved in the project work

The complete project work should be done by the student only. The role of guide should be about guidance wherever any problem encounters during project. The following are the major steps involved in the project, which may help you to determine the milestones and regulate the scheduling of the project:

- Select a topic and a suitable guide.
- Prepare the project proposal in consultation with the project guide.
- Submit the project proposal along with the necessary documents to the Coordinator of the study centre.
- Receipt of the project approval from the Coordinator of the study centre.
- Carry out the project-work.
- Prepare the project report.

- Submit the project report to the Coordinator of the study centre
- Appear for the viva-voce as per the intimation by the Coordinator of the study centre.

E. Resubmission of the project proposal in case of non-approval

In case of non-approval, the suggestions for reformulating the project will be communicated to you. The revised project synopsis along with a new proforma, should be re-submitted along with a copy of the earlier synopsis and non-approval project proposal proforma in the next slot. The revised project proposal should be sent along with the original copy/ photocopy of the non approved proforma of the earlier submitted proposal.

F. Project Proposal Formulation

- The project proposal should be prepared in consultation with your guide. The project proposal should clearly state the project objectives and the environment of the proposed project to be undertaken. The project proposal should contain complete details in the following form:
 - Proforma for Approval of Project Proposal duly filled and signed by both the student and the Project Guide with date.
 - Bio-data of the project guide with her/his signature and date.
 - Synopsis of the project proposal (2-3 pages) covering the following aspects:
 - (i) Title of the Project
 - (ii) Introduction and Objectives of the Project
 - (iii) Methodology
 - (iv) Project Planning and Scheduling
 - (v) Data collection and analysis
 - (vi) Results and Discussions
 - (vii) Conclusions
 - (viii) Future scope and further enhancement of the project
 - (ix) Reference Violation of the project guidelines will lead to the rejection of the project at any stage.

G. ASSESSMENT GUIDELINES FOR PROJECT EVALUATION

Each component of the project work and the viva voce carries its own weightage, so the student needs to concentrate on all the sections given in the project report formulation.

Project Evaluation

The Project Report is evaluated for 100 marks and the viva-voce is for 50 marks. Viva-voce is compulsory and forms part of evaluation. A student in order to be declared successful in the project must secure **40% marks in each component (i) Project Evaluation and (ii) Viva-voce**. Pass in both the components is compulsory. If a student submitted the project report as per the schedule and fails to attend viva, her/his Project will remain incomplete and should contact the Coordinator of the study centre.

Accounts Specialisation

Course Code 19 (ACC): Advanced Financial Accounting

Unit 1: Issue and Subscription of Shares

- a) Meaning of Share and Share Capital; Kinds of Shares and Share Capital; Sub-division of Share Capital; Issue of Shares and Steps involved in the Issue of Shares; Accounting Treatment for Issue of Shares.
- b) Meaning of Subscription of Shares; Full Subscription; Under- Subscription; Over-Subscription of Shares; SEBI Guidelines on Over- Subscription of Shares; Accounting Treatment on Over- Subscription of Shares.

Unit 2: Forfeiture and Re-Issue of Shares

- a) Meaning of Forfeiture of Shares; Effect of Forfeiture of shares; Accounting Treatment on Forfeiture of Shares.
- b) Re- Issue of Forfeited of Shares; Accounting Treatment on Re- Issue of Forfeited Shares.

Unit 3: Issue of Bonus Shares and Right Shares

- a) Meaning of Bonus Shares; Objectives; Advantages and Disadvantages of Issue of Bonus Shares; Accounting Treatment on Issue of Bonus Shares.
- b) Meaning of Right Shares; Objectives, Advantages and Disadvantages of Issue of Right Shares; Accounting Treatment on Issue of Bonus Shares.

Unit 4: Redemption of Preference Shares

Meaning of Redemption of Preference Shares and Redemption of Preference Shares; Legal Conditions for Redemption of Preference Shares; Methods of Redemption of Preference Shares; Accounting Treatment on Redemption of Preference Shares.

Unit 5: Issue of Debentures

Meaning and Features of Debentures; Types of Debentures; Differences between Shares and Debentures; Methods of Issue of Debentures; Accounting Treatment on Issue of Debentures.

Unit 6: Redemption of Debentures

Meaning of Redemption of Debentures; Methods of Redemption of Debentures; Price at which Debentures can be Redeemed; Sources of Finance for Redemption of Debentures; Legal Provisions for Redemption of Debentures; Accounting Treatment on Redemption of Debentures.

Unit 7: Buy Back of Shares

Meaning of Buy Back of Shares; Advantages and Disadvantages of Buy Back of Shares; Legal Provision and Sources of Funds for Buy Back of Shares; Accounting Treatment on Buy Back of Shares.

Unit 8: Valuation of Goodwill

Meaning and Features of Goodwill; Goodwill as an Asset; Methods of Valuation of Goodwill: Average Profit Method and Weighted Average Profit Method.

Unit 9: Valuation of Shares

Meaning of Value of Shares; Types of Share Value; Importance of Valuation of Shares; Factors Affecting the Value of Shares; Methods of Valuation of Shares

Unit 10: Purchase of Business

Meaning of 'Purchase of Business', 'Business Taken Over', 'Assets Taken Over' and 'Assets and Liabilities Taken Over'; Purchase Consideration; Methods for determining Purchase Consideration; Mode of Discharge of Purchase Consideration; Accounting Entries.

Unit 11: Amalgamation of Companies

Meaning and Objectives of Amalgamation of Companies; Meaning of Different Terms used in Amalgamation; Provisions for Amalgamation of Companies as per Accounting Standard 14; Basis for Arriving at Purchase Consideration; Accounting Entries in the books of Transferee Company.

Unit 12: Internal Reconstruction of Companies

Meaning of External Reconstruction and Internal Reconstruction of Companies; Situations, which Call for Internal Reconstruction of a Company; Forms of Internal Reconstruction of Companies: Alteration of Share Capital and Reduction of Share Capital; Accounting Treatment on Internal Reconstruction of Companies.

Unit 13: Accounts of Holding Companies

Meaning of Holding Companies and Subsidiary companies; Types of Holding Companies and Subsidiary companies; Meaning of Consolidated Financial Statements; Advantages of Consolidated Financial Statements; Legal requirements on Consolidation; Meaning and Calculation of Minority Interest.

Unit 14: Liquidation

Meaning of Liquidation; Modes of Winding up of a Company: Compulsory Winding Up, Voluntary Winding Up; Meaning of Contributories; Meaning of Liquidator Preferential Payments.

Unit 15: Final Accounts of Joint Stock Companies

Meaning and Components of Final Accounts; Relevant Provisions of Companies Act; Structure of Final Accounts; Preparation of Profit and Loss Account and Balance Sheet; Some Items which require Special Attention at the Time of Preparation of Final Accounts of a Company.

Course Code 20 (ACC): Cost Accounting**Unit 1: Introduction to Cost Accounting**

Meaning, Objectives, Functions and Scope of Cost Accounting; Evolution of Cost Accounting; Costing as an Aid to Management; Relationship between Cost Accounting and Management Accounting; Advantages and Limitations of Cost Accounting; Installation of Costing System; Role of Cost Accountant.

Unit 2: Elements of Cost

Concept of Cost; Elements of Cost; Meaning of Cost Unit and Cost Centre; Procedure of Linking Costs with Cost Centres and Cost Unit; Cost Sheet: Meaning, Advantages and Preparation of Cost Sheet; Methods of Finding Cost.

Unit 3: Material Control

Meaning of Material; Meaning of Material Control, Objectives, Essentials and Advantages of Material Control; Functions and Techniques of Material Control.

Unit 4 Material Purchase and Store Keeping

- a) Introduction; Purchase Requisition; Receiving and Inspecting of Materials.
- b) The Store keeper; Requisition for Store; Reordering Level; Minimum level; Maximum Level; Bin Card; Store Ledger; Perpetual Inventory System; ABC Analysis.

Unit 5: Material Cost

Issue of Materials and Material Requisition; Return of Empties; Methods of Valuing Materials; Valuation of Stores.

Unit 6: Material Loss

Introduction; Material Losses; Wastage; Scrape; Defective.

Unit 7: Labour Cost

Introduction; Labour Turnover: Meaning, Causes, Effects; Measures of Control; Methods of Time Keeping, Idle time, Over Time.

Unit 8: Labour Remuneration and Incentives

Meaning of Remuneration and Incentives; Features of Good Wage System; Methods of Wage payments: Time Wage System, Piece Rate System, Premium and Bonus Plan; Halsey Premium Plan, Rowan Plan; Taylor's Differential Plan; Incentive System; Requisites of a Good Incentive Plan.

Unit 9: Overheads

Meaning, Classification and Collection of Overheads; Allocation and Apportionment of Overheads; Basis of Apportionment.

Unit 10: Overhead Absorption

Absorption of Overheads; Methods of Absorption of Overheads; Over and Under Absorption of Overheads.

Unit 11: Administration, Selling and Distribution of Overheads

Introduction; Administration Overheads: Accounting and Control; Distribution and Absorption of Selling and Distribution Overheads.

Unit 12: Process Costing

Introduction; General Principles; Process Losses; Wastage Scrape; Normal Loss; Abnormal Loss and Abnormal Gain; Ascertainment of Cost under Process Costing System.

Unit 13: Standard Costing

Introduction; Preliminaries to the Establishment of Standard Cost; Variance Analysis; Material Labour and Overhead; Advantages and Disadvantages of Standard Costing; Standard Costing Vs Budgetary Control.

Unit 14: Job Costing

Introduction; Procedure for Job Costing Accounting; Advantages and Limitations of Job Costing; Reports in Job Costing System.

Unit 15: Book Keeping in Cost Accounting

Cost Accounting Records, Ledgers and Cost Statements; Items excluded from Cost and Normal and abnormal items/cost; Integral accounts; Reconciliation of cost accounting records with financial accounts.

Management Specialisation

Course Code 19 (MGT): Organizational Behaviour

Unit 1: Nature of Organization

Concept and Features of Organization; Significance of Organization; Role of a Manager in Organizations: Interpersonal, Informational, Decisional, Reconciling Managerial Functions and Roles; Forms of Organization: Formal Organization and Informal Organization.

Unit 2: Organizational Behaviour

Concept and Features of Organizational Behaviour; Role of Organizational Behaviour: Understanding Human Behaviour; Controlling and Directing Human Behaviour, Organizational Adaption; Challenges and Opportunities for Organizational Behaviour: Cross Cultural Dynamics, Mergers and Acquisitions, Changing Workforce Profile, Workforce Diversity, Increasing Quality Consciousness, Newer Organizational Designs; Limitations of Organizational Behaviour.

Unit 3: Nature of Human Behaviour

Concept of Behaviour; Process of Behaviour; : S- R Model, S-O-R Model, S-O-B-C Model; Foundations of Individual Behaviour: Physiological and Socio- Psychological Factors; Differences in Individual Behaviour and its Impact on Management; Factors responsible for Differences in Individual Behaviour; Models of Man: Rational- Economic Man, Social Man, Organization Man, Self- Actualising Man, Complex Man

Unit 4: Personality

Concept of Personality; Type A and Type B Personality; Introvert and Extrovert Personalities; Personality Theories: Psychoanalytic Theory, Socio- psychological Theory, Trait Theory, Self Theory; Determinants of Personality: Biological Factors, Family and Social Factors, Cultural Factors, Situational Factors; Organizational Applications of Personality.

Unit 5: Perception

Concept and Importance of Perception; the Process of Perception; Perceptual Selectivity and Perceptual Organization; Factors in Interpersonal Perception: Factors in Perceiver, Factors in Perceived and Situational Factors; Barriers to Perceptual Accuracy: Stereotyping, Halo Effect, Expectancy, Perceptual Defence, Projection.

Unit 6: Learning

Concept of Learning; Components of Learning; Factors affecting Learning; Learning Theories: Conditioning Theory, Cognitive Learning Theory, Social Learning Theory;

Reinforcement; Learning Organization: Concept, Characteristics, Benefits; Knowledge Management: Concept, Elements, Knowledge Management Strategy.

Unit 7: Attitudes and Values

- a) Concept of Attitude, Influence of Attitudes on Behaviour; Factors that Influence Attitude Formation; Attitudes Relevant for Organizational Behaviour; Attitude Measurement; Attitude Change.
- b) Concept of Values; Differences between Values and Attitudes; Factors in value formation; Influence of Values on Behaviour.

Unit 8: Interpersonal Behaviour

Interpersonal Cooperative Behaviour; Interpersonal Conflicting Behaviour; Transactional Analysis; Self- Awareness; Ego States; Life Scripts; Life Positions; Transactions; Stroking; Psychological Games; Uses of transactional Analysis.

Unit 9: Group Dynamics

Concept of Group Dynamics; Concept of Group; Formal and Informal Group; Group Behaviour; Intergroup Behaviour.

Unit 10: Work Stress

Concept of Work Stress; causes and Effects of Work Stress; Stress Management: Individual Coping Strategy; Organizational Coping Strategy; Counselling.

Unit 11: Organizational Conflict

Introduction; Functional and Dysfunctional Aspects of Conflicts; Individual Level Conflicts; Goal Conflicts; Role Conflicts; Interpersonal Conflicts; Group Conflicts; Intragroup Conflicts; Intergroup Conflicts; organizational Level Conflicts; Intraorganizational Conflicts; Interorganizational Conflicts; Conflicts Management.

Unit 12: Organizational Culture

Concept and Impact of Organizational Culture; Creating and Maintaining Organizational Culture.

Unit 13: Organizational Change

Concept of Organizational Change; Factors affecting Organizational Change; Planned Change; Resistance to Change; Change Agents; Organizational Growth and Change.

Unit 14: Organizational Development

Concept of Organizational Development; Process of Organizational Development; Organizational Development Interventions.

Unit 15: Organizational Effectiveness

Concept of Organizational Effectiveness; Approaches to Organizational Effectiveness: Goal, Functional, System- Resource; Organizational and Managerial Effectiveness; Factors in Organizational Effectiveness; Integration of Individual Organizational Goals and Effectiveness; Effectiveness through Adaptive Coping Cycle.

Course Code 20 (MGT): Marketing of Services**Unit 1: Introduction to Service Marketing**

Concept and Characteristics of Service Marketing; Classification of Services; Importance of Service Marketing; Differences between Goods and Services; The Service Economy; Growth of Services Sector in India.

Unit 2: Management of Service Marketing

Concept of Service Marketing Mix; Elements of Service Marketing Mix; Service Marketing Segmentation; Positioning and Differentiation of Services.

Unit 3: Consumer Behaviour in Service

Concept of Consumer Behaviour; Implications of Consumer Behaviour on Marketing of Services; Consumer Behaviour leading to availing of Services; Consumer Experience; Post-Experience Behaviour.

Unit 4: Total Quality Management

Introduction; Service quality; Measurement of Service Quality; Total Quality Management; Dimensions of Total Quality Management; Management of People; Management of Technologies; Controlling Quality; Quality Circle.

Unit 5: Managing Service Quality

Concept of Service Quality; Determinants of Service Quality; Challenges of Measuring Service Quality; Dimension of Service Quality; Monitoring Service Quality; Handling Complaints; Service Failure; Service Recovery.

Unit 6: Service Design and Development

Concept of Service Design; Challenges to Service Design; New Service Development; Developing the Service Blueprint; Service Innovation.

Unit 7: Service Delivery

Concept; Different Channels for Service Delivery: Direct Channel, Franchising, Agents and brokers; Internet Channels; Channel Conflict and Resolution; Physical Evidence in Service Delivery; Employees' Role in Service Delivery; Role of Customer in Service Delivery.

Unit 8: Service Pricing

Concept; Cost of Service Delivery; Customer Profitability Management; Customer Value and Price; Revenue Management Techniques; Price Discrimination; Segmented Pricing; Customer Value and Price.

Unit 9: Bank Marketing

Introduction; Significance of Marketing Banking Services; Behavioural Profile of Users of Banking Services; Marketing Mix for Banking Services.

Unit 10: Insurance Marketing

Introduction; Significance of Insurance Marketing; Behavioural Profile of Users of Insurance Services; Market Segmentation for Insurance Marketing; Marketing Mix for Insurance Services.

Unit 11: Tourism Marketing

Introduction; Significance of Tourism Services; Behavioural Profile of Users of Tourism Services; Product Planning and Development; Market Segmentation for Tourism; Marketing Mix for Tourism.

Unit 12: Hotel Marketing

Introduction; Significance of Hotel Services; Behavioural Profile of Users of Hotel Services; Product Planning and Development; Market Segmentation for Hotel; Marketing Mix for Hotel Services.

Unit 13: Educational Marketing

Introduction; Significance of Educational Marketing; Behavioural Profile of Users of Educational Services; Marketing Mix for Adult Education; Marketing Mix for Elementary Education; Marketing Mix for Secondary Education; Marketing Mix for Higher Education

Unit 14: Personal Care Marketing

Introduction; Significance of Personal Care Services; Behavioural Profile of Users of Personal Care Services; Market Segmentation for personal Care Services; Marketing Mix for Personal Care Services.

Unit 15: Hospital Marketing

Introduction; Significance of Marketing of Hospital Services; Types of Hospital; Thrust Areas Medicare Services; of Marketing Mix for Hospital Services.

Finance Specialization

Course Code 19 (FIN): Financial Services

Unit 1: Financial Services

Concept, Various Types of Financial Services, Importance, Evolution, Financial Services in India.

Unit 2: Banking Services

Concept of Bank, Evolution of Banking in India, Types of Banks, Functions of Commercial Bank, Structure, Retail Banking and Business Banking.

Unit 3: Leasing

Leasing - Concept and Essential Elements, Importance, Types of Lease, Advantages and Disadvantages, Leasing Industry in India, Regulation of Leasing in India.

Unit 4: Hire Purchase

Concept and Features of Hire Purchase, Rights and Obligations of Hirer, Owners Right, Distinction between Hire Purchase and Leasing, Hire Purchase and Instalment Purchase.

Unit 5: Factoring and Forfeiting Services:

Concept of factoring – meaning, characteristics, parties to factoring, mechanism, Benefits of Factoring, Types of factoring, factoring in India;

Concept of Forfeiting, Mechanism of forfeiting, Benefits of forfeiting, Factoring vs. Forfeiting bodies-IFA, ATFA, SAFF.

Unit 6: Merchant Banking Services

Concept, Merchant Banking services, Role of Merchant Banks, Merchant Banking in India, SEBI (Merchant Banking) Rules and Regulations.

Unit 7: Depository and Custodial Services

Meaning and importance of depositories, Depositories Act 1996, Constituents of the depository system, Functions of Depository, Depository Mechanism, SEBI (Depositories and Participants) Regulation 1996, NSDL and CDSL, Custodial Services.

Unit 8: Capital Market Services

Capital Market- Functions and importance, Management of Capital Issues - Various types of issues, Pricing of Capital Issues, Intermediaries in capital issues.

Unit 9: Credit Rating Services

Meaning and importance, Advantages and Limitations of credit rating, Credit rating agencies in India, Factors considered in credit rating.

Unit 10: Mutual Funds

Meaning and Types of Mutual Funds; Benefits of Mutual Funds; SEBI (Mutual Funds) Regulations 1996;

Unit 11: Insurance Services

Meaning of Insurance; Importance; Types of Insurance; Private and Public Sector in Insurance business; IRDA and its Regulatory Measures.

Unit 12: Venture Capital Financing

Meaning and Importance; Features of Venture Capital; Stages of Venture Capital Financing.

Unit13: Securitization of Debts

Introduction of securitization; Features, advantages; Steps involved in the Securitization Process; Guidelines laid down by the Securitization Act, 2002.

Unit 14: Portfolio Management

Introduction; Theories of Portfolio Management; Techniques of Portfolio Evaluation and Measures of Portfolio Revision.

Unit 15: Mergers and Acquisitions

Introduction; Benefits of Mergers; Procedure and Theories of Mergers; Legal aspects Governing Mergers, Acquisitions and Takeovers in India.

Course Code 20 (FIN): Micro-Finance**Unit 1: Basics of Micro- Finance**

Meaning of Micro- Finance; Nature of Micro- Finance; Scope of Micro- Finance; Need for Micro- Finance; Micro- Finance and Poverty Alleviation; Principles of Micro- Finance; Micro- Finance Products: Micro credit, Micro Saving, Micro Insurance, Micro- Finance Services.

Unit 2: Evolution of Micro- Finance -I

Development of Micro- Finance: The International Experience; Bangladesh experience.

Unit 3: Evolution of Micro- Finance -II

Growth of Micro- Finance in India; Growth of Micro- Finance in North-Eastern Region; Challenges and Prospects of Micro- Finance in India.

Unit 4: Micro- Finance and Institutions

Sources of Micro- Finance: Non- Institutional and Institutional; Micro- Finance Institutions; Various Models of Micro- Finance Institutions and their Functions; Sources of Fund, Credit Delivery Mechanism for Micro Credit; Non-Financial Services and MFIs.

Unit 5: Micro- Finance Credit Lending Models

Credit Lending Models: Association Model, Community Banking Model, Cooperative Model, Credit Union Model, Self Help Group (SHG) Model, Joint Liability Group Model; Rotating Savings and Credit Association; Village Banking Model.

Unit 6: Self Help Group (SHG) Movement in India

SHG: Concept and Features; Functions; Formation; SHG-Bank Linkage Programme; Progress of SHG-Bank Linkage Programme.

Unit 7: Financial Management of MFIs

Introduction; Fund Management; Credit Management; Various Types of Risk in MFIs and their Management; Financial Accounting and Reporting.

Unit 8: Performance Management

Introduction; Measurement of Operational Efficiency and Productivity in MFIs; Impact Assessment and Social Assessment of MFIs.

Unit 9: Micro- Finance and Financial Inclusion

Objectives of Financial Inclusion; Benefits of Financial Inclusion; Process of Inclusion; Role of Micro- Finance in Financial Inclusion.

Unit 10: Micro- Finance and Development

Livelihood and Developmental Approach; Micro- Finance and Entrepreneurship Development; Micro- Finance and Agricultural Development; Micro- Finance and MSME Development; Micro- Finance and Health, Micro- Finance and Education; Micro- Finance and Women Empowerment.

Unit 11: NABARD and Micro- Finance

Role of NABARD in Promoting Micro- Finance; Different Schemes of NABARD for Promotion of Micro- Finance .

Unit 12: Government Schemes for Promotion of Micro- Finance

SGSY, NRLM, URLM, Lead Bank scheme.

Unit 13: Role of RRBs in Promoting Micro- Finance in Assam

AGVB, Langpi Dehangi Rural Bank.

Unit 14: Best Practices from Micro- Finance

Literacy; Punctuality; Risk Management; Leadership.

Unit 15: Regulatory Framework of Micro- Finance

Legal and Regulatory Framework for Micro- Finance; Need for Regulation of MF and MFIs; Various Laws Governing MF Activities in India; The Cooperative Society Act.; The RBI Act; The Banking Regulation Act; The Micro- Finance Institutions (Development and Regulation) Bill 2012.

Semester- VI

Course Code (Comp-21): Entrepreneurship Development and Small Business Management

Unit 1: Fundamentals of Entrepreneurship

Nature and characteristics of Entrepreneurship; Emergence of Entrepreneurial Class; Risk involved with Entrepreneurship; Barriers to Entrepreneurship; Factor affecting entrepreneurial growth.

Unit 2: Theories of Entrepreneurship

Theories of entrepreneurship- innovation theory of Schumpeter, Need for Achievement Theory of McClelland, Leibenstein's X-efficiency Theory, Risk Bearing Theory of Knight, Max Weber's Theory of Entrepreneurial Growth, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship, Exposure Theory of Entrepreneurship, Political System Theory for Entrepreneurial Growth.

Unit 3: Entrepreneurship Development Programme (EDP)

Meaning and Importance of EDP; Objectives; Course Content and Curriculum of EDP; Phases of EDP; Institutions providing EDP in India; Importance of EDP in N.E. Region.

Unit 4: Entrepreneur

Meaning and characteristics of Entrepreneur; Qualities of a Successful Entrepreneur; Functions of Entrepreneurs; Types of Entrepreneurs.

Unit 5: Entrepreneur and Manager

Professional Manager, owner- manager, owner manager vs professional manager, Manager Vs Entrepreneur, entrepreneurship Vs administrator, Entrepreneurship.

Unit 6: Promotion of a Venture

Sources of Business Ideas; Meaning of Promotion of a Venture; Opportunity Analysis; External Environmental Analysis: Economic, Social, Technological; Competitive Factors; Legal Procedure to start a Venture.

Unit 7: Preparation of Business Proposal

Importance of Preparing the Business Proposal; Contents of Business Proposal; Designing Business Proposal: Location, Layout, Operation, Planning and Control; Preparation of Project Report; Submission of Project Report to Financial Institutions.

Unit 8: Venture Capital

Concept; Importance for a new Venture; Raising Funds for a New Venture; Sources of Fund; Venture Capital as a Source.

Unit 9: Mobilising Resources

Mobilising resources for start-up. Preliminary Contracts with the Vendors, Suppliers, Bankers, Principal Customers; Contract Management: Basic start-up problems.

Unit 10: Women Entrepreneurship

Introduction, importance of Women Entrepreneurship, barriers of Women Entrepreneurship, promotion of Women Entrepreneurship, process of developing Women Entrepreneurship, schemes for Women Entrepreneurs in India.

Unit 11: Small Business

Meaning, Characteristics, Objectives and Scope; Problems of Small Business; Small Business and Economic Development; Procedure of Setting up of a Small Business; Small Business as Seed Bed for Entrepreneurship.

Unit 12: Ownership Structure

Concept of proprietorship, concept of partnership, Concept of Company, Concept of Co-operatives, Selection of an appropriate form of ownership structure, Ownership pattern in Small Scale Industries in India, Growth strategies in small business.

Unit 13: Size and Location of a Business Unit

- a) Introduction; Standards to Measure the Size of a Business Unit; Factors Determining the Size of a Business Unit; Optimum Size of a Firm.
- b) Principles of Location of Business Unit; Factors Influencing Location of Business Unit; Plant Location in the North East Region: The Present and Future Status.

Unit 14: Industrial Sickness: Meaning of Industrial Sickness; Warning Signals of Industrial Sickness; Causes of Industrial Sickness: External causes of Industrial Sickness, Internal causes of Industrial Sickness, Factors responsible for sickness of small business; Consequences of Industrial Sickness; Corrective Measures.

Unit 15: Institutional Support for Small Business

Introduction, National level institutions, state level institutions.

Course Code (Comp-22): Theory and Practice of Banking

Unit 1: Introduction to Indian Banking System

Historical Perspective of Indian Banking System; Structure of Indian Banking System; Functions of a Modern Commercial Bank. Role of Banking System in Economic Development. Impact of Competition; Current Trends in Indian Banking System.

Unit 2: Banking System

Introduction; Branch Banking; Unit Banking; Branch Banking Vs Unit Banking; Advantages and Disadvantages of Branch Banking; Advantages and Disadvantages of Unit Banking Chain Banking; Group Banking.

Unit 3: E-Banking Solutions

Concept of E-Banking; Different Types of Services and Products: ATM, Debit and Credit Cards, Phone Banking, Internet Banking, EFT-RTGS and NEFT.

Unit 4: Banker –Customer Relationship

Definition of Banker and Customer, Different Types of Relationship between Banker and Customer; Rights and Obligations of a Banker; Garnishee Order. Banking Ombudsman Scheme

Unit 5: Operation of Bank Accounts

Different Types of Bank Accounts: Fixed Deposit Account, Savings Account, Current Account; Procedure of Opening and Operation of Savings and Current Account; Account Facilities available for NRI'S; KYC Guidelines.

Unit 6: Different Types of Customer

Types of Bank Customers: Minor, Illiterate Persons, Joint Account, Partnership Account, Joint Stock Company Account.

Unit 7: Credit Creation by Commercial Banks

Introduction; Banks and Deposits; Primary Deposits and Derivative Deposits; Mechanism of Credit Creation; Limitations of Credit Creation.

Unit 8: Central Banking in India

Concept of Central Bank; Reserve Bank of India: History, Structure of RBI; Management; Functions.

Unit 9: Credit Control Techniques

Concept and Implications of Credit Control; Methods of Credit Control: Quantitative and Qualitative Methods of Credit Control.

Unit 10: Banking Legislations in India

Banking Regulation Act, 1949; Requirements as to Minimum Paid-up Capital and Reserves; Constitution of Board of Directors; Licensing of Banking Companies; Accounts and Audit; Powers of the RBI; Deposit Insurance in India.

Unit 11: Negotiable Instruments

Definition and Features; Types of Negotiable Instruments; Parties to Negotiable Instruments; Payment in due course; Endorsements: Meaning; Kinds of Endorsement; Crossing of Cheque: Types, Significance, Rules of Crossing; Payment and Collection of a Crossed Cheque.

Unit 12: Statutory Protection to Paying Banker

Meaning; Precaution to be taken Before Honouring a Cheque; Circumstances under which a Banker is Justified in Refusing Payment of a Cheque Drawn on Him; Duties of Paying Banker; Protection available to a Paying Banker; Money Paid by Mistake; Payment of Domiciled Bills.

Unit 13: Statutory Protection to Collecting Banker

Meaning; Precaution to be taken by a Collecting Banker; Banker as a Holder for Value; Banker as an Agent; Duties of Collecting Banker; Statutory Protection available to a Collecting Banker, Basis of Negligence, Duties of a Collecting Banker.

Unit 14: Bank Advances

Principles of Sound Lending; Secured and Unsecured Advances; Types of Advances.

Unit 15: Security for Advances

Pledge, Hypothecation and Mortgage; Advances against Goods, Document of Title to Goods; Stock Exchange Securities; Life Insurance Policies; Fixed Deposit Receipt, Assignments: Types of Assignments, Loans without Collateral securities, Guarantees.

Accounts Specialization**Course Code 23 (ACC): TAXATION**

Unit 1: Introduction: Basic Concept: Income, Agricultural Income; Gross Total Income, Total Income, Incomes which do not form part of total income, Persons, Assessment Year, Previous Year; Tax Evasion, Tax Avoidance.

Unit 2: Heads of Income: Heads of Income: Salaries, Income from house Property, Profit and Gains of Business and Profession; capital Gains; Income from Other Sources.

Unit 3: Computation of Tax Liability: Computation of Total Income, Deductions under section 80C, 80U in Computing Total Income and Tax Liability of an Individual, Hindu Undivided Family, Business Firm; Aggregation of Income; Set-off and Carry Forward of Losses; Deduction from Gross Total Income.

Unit 4: Wealth Tax: Definition; Basis of charge; Assets exempted from Wealth Tax; Computation of Wealth Tax liability.

Unit 5: Tax Planning -1: Tax Planning for setting up of a new business: Nature, Location, Form of Business Firm; Tax Planning for Financial Management Decision: Capital Structure, Dividend, Bonus Share.

Unit 6: Tax Planning -2: Tax Planning for Managerial Decision- making: Produce or Buy, Own or Lease; Amalgamation, Merger; Tax Planning for Employees' Remuneration, Distribution of Assets at the Time of Liquidation.

Unit 7: Tax Management: Filing of return, Tax Deduction at Source; Advance Payment of Tax; Assessment Procedure; Tax Planning for Individuals.

Unit 8: Tax Administration: Authorities; Appeals; Penalties

Unit 9: Service Tax: Service tax: Concept and General Principles; Charge of Service Tax and Taxable Services; Valuation of Taxable Services

Unit 10: Central Excise Act, 1944: Nature; Legislative History; Coverage; Levy and Collection of Excise Duties.

Unit 11: Customs Act, 1962: Principles Governing Levy of Customs Duty; Basic Principles of Classification of Goods and Valuation of Goods; Customs Authorities.

Unit 12: The Central Goods and Services Act, 2017: Applicability of the Act; Definitions: Agriculturist, Assessment, authorised Bank, Central Tax, Electronic Cash Register, Electronic Commerce, Input Tax, Output Tax, Mixed Supply, Non- Resident Taxable Person, Non- Taxable Supply.

Unit 13: Levy and Collection of Tax: Definition of Supply; Tax Liability on Composite and Mixed Supplies, Levy and Collection; Power to Grant Exemption from Tax.

Unit 14: Input Tax Credit: Eligibility; Conditions for Taking Input Tax Credit; Manner of Distribution of Credit by Input Service Provider.

Unit 15: Registration: Registration under the Act; Persons not Liable for Registration; Compulsory Registration; Procedure for Registration; Deemed Registration; Amendment and Cancellation of Registration.

Course Code 24 (ACC): Management Accounting

Unit 1: Introduction to Management Accounting

Meaning, Objectives, Nature and Functions of Management Accounting; Differences between Cost Accounting and Management Accounting; Differences between Financial Accounting and Management Accounting; Management Accounting Techniques.

Unit 2: Financial Statement Analysis

Meaning, features, importance and limitations of Financial Statement; Types of Financial Statement; Analysis and Interpretation of Financial Statement.

Unit 3: Accounting Ratios

Meaning and Importance; Types of Ratios; Advantages and Limitations of Ratio Analysis.

Unit 4: Fund Flow Statement

Meaning, Objectives, Advantages and Disadvantages of Fund Flow Statements, Preparation of Fund Flow Statement.

Unit 5: Cash Flow Statement

Meaning, Objectives, Advantages and Disadvantages of Cash Flow Statements; Distinctions between Cash Flow Statement and Fund Flow Statement; Preparation of Cash Flow Statement.

Unit 6: Budget and Budgetary Control

Meaning of Budget and Budgetary Control; Objectives, Advantages and Disadvantages of Budgetary Control; Essentials of Successful Budgetary Control; Classification of Budgets: Fixed, Flexible, Zero based, Programme and Performance Budgets.

Unit 7: Standard Costing

Concept of Standard Cost and Standard Costing; Advantages, Limitations and Applications of Standard Costing.

Unit 8: Variance Analysis

Concept of Variance Analysis: Material, Labour, Overheads and Sales Variances; Disposition of Variances; Control Ratios.

Unit 9: Marginal Costing

Meaning, Advantages and Limitations of Marginal Costing; Applications of Marginal Costing.

Unit 10: Break- Even Analysis

Meaning of Marginal Costing, Concept of Break- Even Analysis, Practical uses of Break- Even Analysis, Concept, of P.V. Ratio, Meaning of Margin of Safety, Meaning of Angle of Incidence; Break- Even Chart.

Unit 11: Cash Management

Nature of Cash; Motive for Holding Cash; Cash Management; Determining Optimum Cash Balance; Cash Management Models; Investment of Surplus Funds.

Unit 12: Receivable Management

Meaning of Receivable; Cost of Maintaining Receivables; Factors influencing Size of Receivables; Meaning and Objectives of Receivables Management; Dimension of Receivables Management.

Unit 13: Human Resource Accounting

Meaning; Basic Premises of Human Resource Accounting; Need, Objectives and Advantages of Human Resource Accounting; Methods of Human Resource Accounting; Human Resource Accounting in India; Objections against Human Resource Accounting.

Unit 14: Accounting for Price level changes:

Meaning, Need, Objectives and Advantages of Accounting for Price Level Changes; Methods of Accounting for Price Level Changes; Simple Problems.

Unit 15: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer Pricing.

Management Specialisation

Course Code 23 (MGT): Industrial Relations and Labour Laws

Unit 1: Industrial Relations

Concept and Significance of Industrial Relations; Parties to Industrial Relations; Factors affecting Industrial Relations; Approaches to Industrial Relations: Unitary Approach, Pluralistic Approach; Marxist Approach, Human Relations Approach; International Dimension of Industrial Relations.

Unit 2: Industrial Disputes

Concept of Industrial Disputes; Causes of Industrial Disputes; Consequences of Industrial Disputes.

Unit 3: Resolving Industrial Disputes

Prevention of Industrial Disputes; Settlement Mechanisms of Industrial Disputes.

Unit 4: Employee Grievances

Concept of Employee Grievances; Causes of Employee Grievances; Grievance Redressal Procedure; Essentials of an Effective Grievance Redressal Procedure; Legal Aspect of Grievance Redressal.

Unit 5: Collective Bargaining

Concept and Significance of Collective Bargaining; Characteristics of Collective Bargaining; Essentials for Successful Collective Bargaining; Bargaining Strategies: Distributive Bargaining, Integrative Bargaining, Attitudinal Bargaining, Intra- organizational Bargaining; The Process of Collective Bargaining; Bargaining Impasse, Mediation and Strikes; Guidelines for Effective Collective Bargaining.

Unit 6: Workers' Participation in Management

Concept and Importance of Workers' Participation in Management (WPM); Forms of WPM; Essentials for Effective WPM; WPM in India.

Unit 7: Industrial Health

Concept; Importance of Industrial Health and Safety; Occupational Hazards and Diseases; Protection against Hazards; Statutory Provisions concerning Health in India.

Unit 8: The Trade Union Act, 1926

Concept and Need of Trade Union; Types of Trade Union; Registration of Trade Union; Duties and Liabilities of Trade Union; Rights and Privileges of Registered Trade Union; Problems of Trade Unions in India.

Unit 9: The Industrial Disputes Act, 1947

Scope; Important Definitions; Authorities under the Act; Reference to Arbitration; Award and Settlement.

Unit 10: The Payment of Wages Act, 1936

Scope; Important Definitions; Responsibility of Payment of Wages; Time and Mode of Payment; Authorised Deductions; Illegal Deductions.

Unit 11: The Factories Act, 1948

Scope; Important Definitions; Provisions regarding Health, Safety and Welfare of Workers; Employment of Women and Young Person.

Unit 12: The Employees' Compensation Act, 1923

Scope; Important Definitions; Rules regarding Employees' Compensation;

Unit 13: The Payment of Bonus Act, 1956

Scope; Important Definitions; Allocable and Available Surplus; Eligibility of Bonus; Payment of Minimum and Maximum Bonus; Deduction from Bonus.

Unit 14: Industrial Employment (Standing Orders) Act, 1946

Introduction, Objects and Application of the Act; Submission of Draft Standing Orders; Certification of Standing Orders; Appeals; Date of Operation of Standing Orders; Certification Officer and Appellate Authority; Penalties.

Unit 15: International Labour Organization

Objectives and Structure of ILO; Impact of ILO; ILO Recommendations.

Course Code 24 (MGT): Advertising and Sales Promotion**Unit 1: Introduction**

Meaning, Features, Importance of Advertising; Advertising as a tool of Communication; Types of Advertising.

Unit 2: Media Decisions

Concept of Advertising media; types of Advertising Media; Factors influencing Media Choice; Media Selection; Media Scheduling.

Unit 3: Message Development

Advertising Appeals; Advertising Copy and Elements, Preparing ads for different media.

Unit 4: Advertising Budget

Concept; Factors influencing Advertising Budget; Budgeting Methods

Unit 5: Measuring Advertising Effectiveness

Evaluating Communication and Sales Effects; Pre- and Post-testing techniques;

Unit 6: Advertising Agency

Concept of Advertising Agency; Importance; Role, Types and Selection of Advertising Agency.

Unit 7: Rural Advertising

Fundamentals of Rural Market; Understanding Rural Consumers; Marketing and Advertising in Rural Market; Media Selection in Rural Advertising.

Unit 8: Ethics in Advertising

Introduction; Perceived Role of Advertising; The Advertising Standards Council of India; Forms of Ethical Violation; Misleading Advertising; Advertising to Children, Product Endorsement, Cultural, Religious and Racial Sensitivity in Advertising; Obscenity in Advertising.

Unit 9: Sales Promotion

Concept; Importance; Advantages and Limitations of Sales Promotion; Kinds of Sales Promotion: Consumer Sales Promotion, Dealer Sales Promotion, Sales Force Promotion.

Unit 10: Sales Promotion Scheme

Sampling, Coupon, Price Off, Premium Plan, Consumer Contest and Sweeps Takes. POPM Display, Demonstration, Trade Fair and Exhibition, Sales Promotion Technique and Sales Force.

Unit 11: Personal Selling

Nature and Importance of Personal Selling; Functions of Personal Selling; Personnel Selling as a Career.

Unit 12: Salesmanship

Buyer- Seller Relationship; Product Knowledge; Customer Knowledge - Buying Motives and Selling Points.

Unit 13: Approach and Presentation

Methods of Approaching a Customer; Presentation Process and Styles; Presentation Planning.

Unit 14: Objection Handling

Types of Objections; Handling Consumer Objections.

Unit 15: Closing Sales and Follow Up

Methods of Closing Sale; Executing Sales Order- Follow Up, Importance and Process.

Finance Specialisation

Course Code 23 (FIN): International Trade and Business

Unit 1: Introduction to International Business

Concept of International Business; Domestic vs. International Trade Impact of Globalization; Complexities of International Business; Modes of Entry into International Business.

Unit 2: International Business Operations

Introduction; Different Organizational Structure for International Business; International Business Negotiations.

Unit 3: International Business Environment

National and Foreign environment and Components: Economic, Cultural, Social, Political, Legal.

Unit 4: Theories of International Trade

Theory of Absolute Advantage, Theory of Comparative Advantage.

Unit 5: Gains from Trade and Terms of Trade

Gains from International Trade; Terms of Trade; Factors Influencing Terms of Trade; Terms of Trade and Economic Development.

Unit 6: Free Trade and Protection, Tariffs and Import Quotas

Introduction; Free Trade; Protection; Protections and Developing Countries; Forms and Methods of Protection; Effects of Protection.

Unit 7: Balance of Payment

Meaning, Structure, Disequilibrium in BOP; Correction of Disequilibrium.

Unit 8: Foreign Exchange

Meaning; Methods of Payments; Determination of Exchange Rates; Foreign Exchange Market; Arbitrage and Exchange Control: Meaning, Objectives, Methods.

Unit 9: International Trade Finance

Sources of Finance to International Trade, Mechanism of International Trade Finance; EXIM Bank and its Role.

Unit 10: Financing of Foreign Trade

Concept of Financing of Foreign Trade; Sources of Foreign Trade Finance: Banks, Factoring, Forfeiting, Banker's Acceptance and Corporate Guarantee; Forms of Payment: Cash in Advance, Letter of Credit, Documentary Collection, Open Account.

Unit 11: International Monetary Fund

Origin, Structure and importance, Functions, Role in International Trade.

Unit 12: WTO

The WTO, GATT vs. WTO, Its structure, Objectives, Functions, WTO Agreement, Working of WTO.

Unit 13: UNCTAD

Origin, Organization, Objectives Functions, and Achievements, Performance appraisal.

Unit 14: Regional Economic Co-operation

Forms of Regional Economic Co-operation: Integration efforts among Countries in Europe, North America and Asia: NAFTA, EU, ASEAN, SAARC, BRICS.

Introduction; Organization; Objectives; Functions

Unit 15: Issues in International Business

Developments and Issues in International Business: Outsourcing and its Potentials for India; Role of IT in International Business; International Business and Ecological Considerations.

Course Code 24 (FIN): RURAL DEVELOPMENT AND RURAL FINANCE IN INDIA**UNIT 1: Basic Concepts of Rural Development**

Concept of Rural Development; Why Rural Development?, Some Dilemmas in Development – Rural Vs Urban Development, Agriculture Vs Industrial Development, Capital Vs Labour Dogma, Autonomous Vs Induced Development

UNIT 2: Rural Economy of India

Size and Structure of the Indian Rural Economy; Importance and Role of the Rural Sector in India; Economic, social and Demographic Characteristics of the Indian Rural Economy; Causes of Rural Backwardness (Indian Context)

UNIT 3: Approaches to Rural Development

Community Development Programmes; Gandhian Approach to Rural Development; Balancing Rural and Urban Development

UNIT 4: Cottage Industries in India

Role of Cottage Industries in Indian Economy; Various Cottage Industries of India; Government Policies for Cottage Industries

UNIT 5: Rural Indebtedness in India

Meaning; Nature; Consequences of Rural Indebtedness; Programmes for Removal of Rural Indebtedness

UNIT 6: Rural Unemployment in India

Characteristics; Incidence of Rural Unemployment in India; Employment Generation Measures

UNIT 7: Poverty in Rural India

Characteristics; Incidence of Rural Poverty in India; Poverty Eradication Measures

UNIT 8: Role of Technology in Rural Development

Importance of Rural Technology in Agriculture and Allied Sectors; Issues with Use of Technologies

UNIT 9: Agriculture and Livestock Insurance in India

Role of Agriculture and Livestock Insurance in India; An Assessment of Different Rural Insurance Schemes in India

UNIT 10: Rural Finance in India

Non-Institutional Sources of Rural Finance in India – Indigenous Banker, Money Lenders, Landlords, Traders; Institutional Sources of Rural Finance in India – Co-Operative Banks, Public Sector Banks, Corporations and Apex Bodies (NABARD, Agricultural Finance Corporation, RRBs)

UNIT 11: Role of Commercial Banks in Rural Finance in India

Progress of Commercial Banks; Priority Sector Lending; The Lead Bank Scheme; Analysis of Major Schemes of the Government of India undertaken since 1990 in different sectors – Agriculture, Animal Husbandry, Fishery, Cottage Industries; Difficulties faced in Implementation of these Schemes

UNIT 12: Co-Operative Banks

Progress of Co-operative Banks in India; Advantages of Co-Operative Institutions; Problems faced by Co-Operative Banks in Financing Rural Development

UNIT 13: Regional Rural Banks

Objectives and Functions of RRBs; Evaluation of Progress and Activities of RRBs; Critical Assessment of Functions of RRBs

UNIT 14: NABARD

Objectives and Functions of NABARD; Evaluation of Progress and Activities of NABARD; Critical Assessment of Functions of NABARD

UNIT 15: Recent Innovations in Rural Finance

Micro Credit, NGOs and Self-Help Groups, Rural Service Centres of Banks.
