

Bachelor of Commerce

PROGRAMME GUIDE

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INTRODUCTION

Commerce and trade industry in India has witnessed massive developments over the years. According to specialists in this field, the job scenario in the various segments of this field is going to increase by leaps and bounds. To execute various commercial functions, most of the companies are always in search of commerce graduates for smooth working of the organisations. In order to meet the staff requirement of the companies, several institutions have come up with distance learning programmes for the students. A bachelor degree in commerce opens up a wide spectrum of job opportunities for the individuals in the various fields of trade and commerce. Most of the companies offer decent salary packages along with job security. Candidates can also look for various job openings in the banks and other financial institutions. Students who want to pursue their higher studies may also look for admission in other institutions after completing their undergraduate programme in commerce. Commerce is one of the leading career courses that ensure you a secure future.

ACADEMIC OBJECTIVES

A commerce degree from a reputed institution opens a wide variety of job opportunities in the field of finance, management consulting, marketing, accounting, entrepreneurship and human resources. There are several banks which also appoint commerce graduates for execution of various banking operations. Candidates with excellent entrepreneurship skills can also look forward to start their personal business.

PROGRAMME CODE: 3122

DURATION OF THE PROGRAMME:

Minimum Duration 3 Years

Maximum Duration 6 years

MEDIUM OF INSTRUCTION/ EXAMINATION:

Medium of Instruction and Examination shall be **English**.

Scheme					
Course Code	Course Title	Cr.	CA	ETE(Th.)	ETE(Pr.)
TERM 1					
DCAP101	BASIC COMPUTER SKILLS	4	20	60	20
DCOM101	FINANCIAL ACCOUNTING-I	4	20	80	0
DCOM102	PRINCIPLE AND PRACTICE OF MANAGEMENT	4	20	80	0
DCOM103	COMMERCIAL LAW	4	20	80	0
DENG101	COMMUNICATION SKILLS - I	4	20	80	0
TERM 2					
DCOM104	FINANCIAL ACCOUNTING-II	4	20	80	0
DCOM105	BUSINESS ENVIRONMENT	4	20	80	0
DCOM106	COMPANY LAW	4	20	80	0
DECO101	MICRO ECONOMICS	4	20	80	0
DENG102	COMMUNICATION SKILLS-II	4	20	80	0
TERM 3					
DCOM201	ACCOUNTING FOR COMPANIES -I	4	20	80	0
DCOM202	COST ACCOUNTING - I	4	20	80	0
DCOM203	QUANTITATIVE TECHNIQUES-I	4	20	80	0
DCOM204	AUDITING THEORY	4	20	80	0
DECO201	MACRO ECONOMICS	4	20	80	0
TERM 4					
DCOM205	ACCOUNTING FOR COMPANIES -II	4	20	80	0
DCOM206	COST ACCOUNTING - II	4	20	80	0
DCOM207	LABOUR LAWS	4	20	80	0
DCOM208	BANKING THEORY AND PRACTICE	4	20	80	0
DCOM209	QUANTITATIVE TECHNIQUES-II	4	20	80	0
TERM 5					
DCOM301	INCOME TAX LAWS - I	4	20	80	0
DCOM302	MANAGEMENT ACCOUNTING	4	20	80	0
DCOM303	OPERATIONS RESEARCH	4	20	80	0
DCOM304	INDIAN FINANCIAL SYSTEM	4	20	80	0
DCOM305	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	4	20	80	0
TERM 6					
DCOM306	INCOME TAX LAWS - II	4	20	80	0
DCOM307	FINANCIAL MANAGEMENT	4	20	80	0

DCOM313	GST AND CUSTOM LAW	4	20	80	0
DCOM309	INSURANCE LAWS AND PRACTICES	4	20	80	0
DECO303	INDIAN ECONOMY	4	20	80	0
TOTAL CREDITS			120		

Course Code:	D	C	A	P	1	0	1	Course Title:	BASIC COMPUTER SKILLS
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WEIGHTAGE		
CA	ETE (Pr.)	ETE (Th.)
20	20	60

COURSE CONTENTS:

Sr. No.	Topics
1.	Computer Fundamentals. Characteristics & Generation of Computers, Block diagram of Computer Data Representation: Binary Number System, Octal, Hexadecimal and their Conversion.
2.	Memory: Types, Units of memory, RAM, ROM, Secondary storage devices – HDD, Flash Drives, Optical Disks: DVD I/O Devices – Keyboard, Mouse, LCDs, Scanner, Plotter, Printer & Latest I/O devices in market
3.	MS Windows: Desktop, My Computer, Files and folders using windows explorer; Control Panel, Searching Files and folders.
4.	MS Word: Introduction, Environment, Help, Creating & Editing Word Document. Saving Document, Working with Text: Selecting, Formatting, Aligning & Indenting.
5.	MS Word: Finding Replacing Text, Bullets & Numbering, Header & Footer, Working with Tables, Properties Using spell checker, Grammar, AutoCorrect Feature, Synonyms and Thesaurus.
6.	MS Word: Graphics: Inserting Pictures, Clipart, Drawing Objects, Using Word Art. Setting page size and margins; Printing documents. Mail Merge Practical.
7.	MS-Excel: Environment, Creating, Opening, & Saving Workbook. Range of Cells. Formatting Cells, Functions: Mathematical, Logical, Date Time, Auto Sum
8.	MS-Excel: Formulas. Graphs: Charts. Types & Chart Tool Bar. Printing: Page Layout, Header and Footer Tab.
9.	MS PowerPoint: Environment, Creating and Editing presentation, Auto content wizard, using built-in templates MS PowerPoint: Types of Views: Normal, Outline, Slide, Slide Sorter, Slide Show, Creating customized templates; formatting presentations Graphics: AutoShapes, adding multimedia contents, printing slides
10.	Internet: Basic Internet terms: Web Page, Website, Home page, Browser, URL, Hypertext, ISP, Web Server Applications: WWW, e-mail, Instant Messaging, Internet Telephony, Videoconferencing, Web Browser & its environment

LABORATORY WORK:

1. Hardware familiarizing with various I/O Peripheral devices, storage devices.
2. Familiarity with DOS, Implementing various internal and external commands in DOS.
3. **MS Windows:** Familiarizing with windows operating system; using built-in accessories; managing files and folders using windows explorer; working with control panel; installing hardware and software.
4. MS-Office (or any other Office Suite), meaning and features , its components.

5. MS-Word (or any other word processor) : Creating Document Files, Saving, Closing Files, Page Settings and Formatting Text. Spell Checking, Thesaurus, Creating Tables, Adding rows, columns. Printing Documents, Setting Print Settings, creating labels and mail merge, taking Print outs
6. Ms-Excel-Working with worksheet, formulas & functions ,Inserting charts, Printing in Excel
7. MS Power Point-Views ,Designing, viewing, presenting & Printing of Slides.
8. Internet: Navigating with Internet Explorer; surfing the net, using search engines; using email facility.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. ITL Education Solutions Limited, "Introduction to Information Technology", Pearson Education, New Delhi.
2. AMS Teach Yourself Microsoft Office 2003 by Greg Perry.
3. Peter Norton, "Introduction to Computers", Tata McGraw Hill Company, New Delhi.
4. Alexis Leon, Mathews Leon, "Fundamentals of Information Technology", Leon Tech world.

Course Code:	D	C	O	M	1	0	1	Course Title:	FINANCIAL ACCOUNTING-I
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Introduction to Accounting: Needs, objectives, branches, users and Difference between Book-Keeping and Accounting. Double entry system: Meaning, Importance & rules.
2.	Generally Accepted Accounting Principles: Accounting Concepts and conventions. Capital & revenue items.
3.	Accounting Equation and Accounting Cycle.
4.	Preparation of Journal, Posting to ledger and Balancing.
5.	Subsidiary Books: Purchases, Purchases Return, Sales, Sales Return book and Cash book: Single column, Double column & triple column cash book including petty cash book.
6.	Trial Balance: Different types of errors which are revealed and not revealed by the Trial Balance.
7.	Depreciation Accounting: Meaning and methods- Straight line and written down value method.
8.	Final Accounts, Adjustments, Final accounts with adjustments.
9.	Bank reconciliation statement.
10.	Rectification of Errors.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Mukherjee A and Hanif *Financial Accounting*, Tata McGraw Hill Publishers: New Delhi. Latest Edition
2. Shah Paresh, *Basic Financial Accounting For Management*, Oxford University Press. Latest Edition
3. Tulsian P.C. *Financial Accounting*, Pearson Publishers: New Delhi. Latest Edition
4. Maheshwari, S.N. and Maheshwari, S. K. *Financial Accounting*, Vikas Publishing House: New Delhi. Latest Edition
5. Sharma Subash and M P Vital, *Financial Accounting for Management Text and cases*, McMillan: New Delhi. Latest Edition

Course Code	D	C	O	M	1	0	2	Course Title	Principle and Practice of Management
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Weightage	
CA	ETE (TH)
20	80

Course Content:

Sr. No.	Content
1	Management: Definition, nature, purpose and scope of management, Skills and roles of a Manager, functions, principles; Evolution of Management Thought, Scientific Management.
2	Planning: Types of plans, planning process, Characteristics of planning, Traditional objective setting, Strategic Management, premising and forecasting.
3	Decision-Making: Process, Simon's model of decision making, creative problem solving, group decision making.
4	Management by Objectives: Management by exception; Styles of management: (American, Japanese and Indian), McKinsey's 7-S Approach, Self Management.
5	Organizing: Organizational design and structure, Coordination, differentiation and integration.
6	Span of management, centralization and de-centralization Delegation, Authority & power - concept & distinction, Line and staff organizations.
7	Staffing: Human Resource Management and Selection, Performance appraisal and Career strategy, Coordination- Concepts, issues and techniques.
8	Organizational Change: Introduction, Resistance to Change, Behavioural Reactions to Change, Approaches Or Models to Managing Organisational Change.
9	Leading: Human Factors and Motivation, Leadership, Communication, Teams and Team Work.
10	Controlling: Concept, planning-control relationship, process of control, Types of Control, Control Techniques.

Readings: SELF LEARNING MATERIAL.

Additional Readings:

1. Robbins,S.P.and Mary Coulter, *Management*, Prentice Hall India, New Delhi, 2007.
2. Stoner, Freeman and Gilbert, *Management*, Prentice Hall India, New Delhi, 2007.
3. Koontz, Harol

Course Code:	D	C	O	M	1	0	3	Course Title:	COMMERCIAL LAW
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Definition and nature of contracts, classification of contracts, Offer and Acceptance, Consideration, free consent, Discharge of contract.
2.	Indemnity & Guarantee: Types, Rights and Duties, Difference between Contract of Indemnity and Guarantee.
3.	Bailment & Pledge: Types, Rights and Duties.
4.	Agency: Creation, Termination, Sub agent and Substituted Agent, Rights and Duties of agent.
5.	Contract of sales of goods: Sale and agreement to sell, conditions & warranties, Remedial Measures, Caveat Emptor.
6.	Consumer Protection Act, 1986: Definitions, Consumer Redressal Forums.

READINGS: SELF LEARNING MATERIAL

ADDITIONAL READINGS:

1. Kapoor, N.D. *Business Law*, Sultan Chand & Sons Co Ltd: New Delhi. Latest Edition.
2. Shukla, M.C., *Mercantile Law*, S. Chand Latest Edition.
3. Singh, Avtar. *Mercantile Law*, Eastern Book Co. Ltd: Lucknow. Latest Edition.

Course Code:	D	E	N	G	1	0	1	Course Title:	COMMUNICATION SKILLS -I
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WEIGHTAGE	
CA	ETE(Th.)
20	80

Course Content:

Sr. No	Description
1	<i>Speaking skills:</i> to enhance the basic speaking skills, one needs apt word and the correct pronunciation. Simple rules of pronunciation and intonation
2	Theme based vocabulary building; Antonyms/Synonyms/Homonyms
3	<i>Listening skills:</i> to enhance correct understanding of the language being spoken and to give apt responses in return where required; Types of listening and Traits of a good listener
4	Note taking, Exercises Practicing Listening Skills – talk shows , commentaries, etc., followed by identifying the theme, supporting ideas, or and digressions if any
5	<i>Reading skills:</i> to enhance independent reading, comprehension and quick reading of any given texts + aesthetic appreciation comprehension passages news/magazine articles on stereotype topics and/or current topics
6	Poems – Abu Ben Adhem. The Tiger
7	Grammar – Kinds of sentences – Positive, negative, statement, interrogative and exclamatory [learn the functional aspects of these sentences – when are they used, how are they structured etc.]; Articles and nouns – Countable/uncountable, Names with and without THE Adjectives/Adverbs – [describing things, adding information, circumstances]
8	Prepositions of time/place/reason – in , on, at , into , to , for , of, about, with, after etc.
9	<i>Writing skills:</i> to enhance formally structured effective official writing Basic cohesive paragraph writing, Note making,
10	Resume writing, Job application writing/acceptance letter

READINGS: SELF LEARNING MATERIAL.

Course Code	D	C	O	M	1	0	4	Course Title	Financial Accounting-II
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Weightages	
CA	ETE (TH)
20	80

Course Content:

Sr. No.	Content
1	Partnership Accounts: Meaning, Partnership deed, Guarantee, Adjustment of closed partnership accounts
2	Distribution of Profit: Preparation of adjusted profit & loss a/c, Appropriation of profit & Loss account.
3	Admission of partner: Adjustment regarding profit sharing ratio, Treatment of goodwill, adjustment regarding revaluation of assets & liabilities, partner's capitals and Balance sheet of the new firm.
4	Retirement of partner: adjustment regarding goodwill, revaluation of assets and liabilities, undistributed profits, computation of partners' interest and mode of payment.
5	Death of partner and joint life policy.
6	Dissolution of partnership. Garner v/s Murray rule including Insolvency of firm. Piecemeal Distribution.
7	Departmental Accounts including inter departmental transfers at cost and invoice price.
8	Branch Accounting.
9	Hire Purchase Accounts, Lease purchase accounts.
10	Insurance claim: Loss of stock Policy, Insolvency accounts.

Readings: SELF LEARNING MATERIAL.

Additional Readings:

1. Mukherji and Hanif Financial Accounting, Tata McGraw Hill Publishers: New Delhi. Latest Edition.

2. Tulsian P.C. Financial Accounting, Tata McGraw Hill Publishers: New Delhi. Latest Edition.

Course Code:	D	C	O	M	1	0	5	Course Title:	BUSINESS ENVIRONMENT
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Theoretical Framework of Business Environment: Concept, significance and nature of business environment.
2.	Elements of environment- Internal and External; Changing dimensions of business environment, Techniques of environmental scanning and monitoring.
3.	Planning in India: Emergence of Planning, Planning Commission, National Development Council, Five Year plans-Achievement and Failures with special reference to 11 th five year plan.
4.	Economic Environment of Business: Significance and elements of economic environment, Economic Trends: Savings and Investment, Industry, Growth of Infrastructure Balance of Payment. Inadequacies of the program of Industrialization.
5.	Problems of Growth: Unemployment, Inflation, Regional imbalances and Social Injustice.
6.	Government Policies- Industrial policy, Fiscal and Monetary policies, EXIM policy; SEZ policy, LPG 1991, Direct and Indirect Taxes with special reference to GST and VAT.
7.	Political and Legal Environment of Business: Changing dimensions of legal environment in India, Brief introduction to Competition Act, 2005, FEMA, Corporate Governance and Social Responsibility of Business.
8.	Foreign Investment: FDI, FII, Determinants of Foreign Investment, Multinational Corporations: Favourable and Harmful effect of the operations of MNCs on Indian economy, Liberalization and MNC's.
9.	International Business Environment: World bank, IMF, General agreement on Tariff and trade.
10.	WTO: the WTO agreement, TRIPS, TRIMS, Non-tariff barriers and Dispute settlement mechanism, Kyoto Protocol.

READINGS: SELF LEARNING MATERIAL

ADDITIONAL READINGS:

1. Shaikh Saleem, Business Environment, Pearson Education, New Delhi, 2008.
2. Cherunilam Francis, *Business Environment: Text & Cases*, Himalayan Publishing House, New Delhi, 2008.
3. Paul, J., Business Environment, Tata McGraw Hill Publishing Co. New Delhi, 1st Ed., 2008.

Course Code:	D	C	O	M	1	0	6	Course Title:	COMPANY LAW
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Definition of company, characteristics of company, lifting the corporate veil, company distinguished from partnership, kinds of companies, incorporation of company, promoter and their legal position.
2.	Memorandum of Association: contents, alteration, Doctrine of ultra vires.
3.	Articles of Association: contents, alteration, Doctrine of Indoor Management, Constructive notice of memorandum and articles, Articles and memorandum- their relation and distinction, legal effect of Memorandum and Articles.
4.	Prospectus: Definition, contents, shelf prospectus, information memorandum, red herring prospectus, abridged prospectus, Misstatements in prospectus and their consequences, statement in lieu of prospectus, underwriting commission and brokerage,
5.	Membership in a company: Members and shareholders, modes of becoming member, cessation of membership, rights and liabilities of members.
6.	Shares and share capital: kinds of share capital, alteration and reduction of capital, reorganization of capital, voting rights.
7.	Corporate Governance: Directors-Qualification; appointment and remuneration; disclosure; service contracts; removal; retirement and disqualification; powers and fiduciary duties; Role and duties of directors in relation to good corporate governance
8.	Company meetings and proceedings: general meetings of shareholders, requisites of a valid meeting, proxies, voting and poll, resolutions.
9.	Borrowing power, debentures and charges: ultra vires borrowings, Prevention of oppression and mismanagement: Principal of majority rule, remedial actions for prevention of oppression and mismanagement.
10.	Winding up: Meaning, Modes, and Consequences of winding up.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Kapoor, N.D, Company Law, Sultan Chand & sons, New Delhi.
2. Bagrail, Ashok K, Company Law, Vikas Publishing House, Delhi.
3. Avtar Singh, Company Law, Eastern publishers.

Course Code:	D	E	C	O	1	0	1	Course Title:	MICRO ECONOMICS
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Basic concepts and principles: Definitions and scope; types of economic analysis; managerial economics; economic principles relevant to managerial decision.
2.	Demand and Supply Analysis: Introduction; Demand: Law of demand; shift and movement; exceptions of the law of demand, Law of supply: shift and movements. Market Equilibrium, Elasticity of demand: introduction; price, income and cross elasticity.
3.	Consumer preference and choice: Utility Analysis; Indifference curve analysis; consumer's equilibrium: Cardinal & Ordinal; consumer surplus, income, Price & Substitution effect.
4.	Production Theory: Types of input; production function; Isocost lines; producer's equilibrium; expansion path.
5.	Cost concepts: Introduction, kinds of cost, short & long run cost; Linkage between cost, revenue and output through optimization, Economies of Scale; internal and external
6.	Market structure: Perfect competition: Introduction, features, short run & long run equilibrium. Perfect competition: Existence in Real World
7.	Monopoly: Introduction, types; price and output determination in short run & long run. Economic inefficiency of monopoly.
8.	Monopolist Competition: Introduction, features, short run & long run equilibrium, monopolistic competition and advertising.
9.	Oligopoly: Features, Types, Kinked demand curve.
10.	Pricing Decisions: Cost based pricing; pricing based on firm's objective; competition based pricing.

READINGS: SELF LEARNING MATERIAL

ADDITIONAL READINGS:

1. Geetika, Piyali Ghosh, Purba Roy Choudhury, Managerial Economics, Tata McGraw Hill, New Delhi, 2008.

Course Code:	D	E	N	G	1	0	2	Course Title:	COMMUNICATION SKILLS-II
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WEIGHTAGE	
CA	ETE (Th.)
20	80

Sr. No.	Description
1	Speaking Skills: To enhance the fluency/ efficiency and confidence of using a foreign language/Conversation building.
2	Dialogue writing based on formal / official situations, informal and regularly occurring.
3	Telephone skills: How to handle telephone calls, telephone etiquettes, making phone calls, taking incoming calls.
4	Reading Skills ---To enhance independent reading, comprehension and quick reading of any given texts.
5	Aesthetic appreciation. Poems--- “Stopping by the Woods on a Snowy Evening” & “Ozymandias.”
6	Writing Skills --To reinforce the grammatical structures and to enhance formally structured effective official writing. Grammar – Tenses: Present tenses – [simple & continuous], Past tenses [simple/continuous/ used to would to], Present Perfect and Past Perfect [simple/ continuous], Future [plans/ intentions/ predictions/ going to/ will present simple/ be/ about to /future continuous/ Future Perfect]
7	Parts of Speech – Common errors in English. Use of Capitals and Basic Punctuations- - Comma, full stop, colon, semi colon, hyphen ,Inverted commas, apostrophe.
8	Writing Skills --To reinforce the grammatical structures and to enhance formally structured effective official writing. Basics of official correspondence-- principles of writing general and official correspondence.
9	Format of Basic Formal letter-- placing order, cancellation, enquiry.
10	Guidelines for writing & Planning effective Business letters

	Kinds Of Business Letters-- Specimens + Exercises
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SELF LEARNING MATERIAL

Course Code:	D	C	O	M	2	0	1	Course Title:	ACCOUNTING FOR COMPANIES - I
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Shares Capital: Types of share capital, Issue of shares, Under and Over subscription of shares, forfeiture of shares, Pro-rata allotment.
2.	Reissue of forfeited shares.
3.	Buy Back of Shares, Rights and Bonus issue of shares, Private placement of shares.
4.	Issue and redemption of preference shares.
5.	Debentures: concept, types, issue and treatment of discount, Issue for consideration other than cash and as collateral security, conditions of issue of debentures from redemption point of view.
6.	Redemption of Debentures: Methods of redemption, sources of redemption.
7.	Underwriting of shares.
8.	Profit and loss prior to incorporation.
9.	Divisible profits and Managerial Remuneration.
10.	Final accounts of companies; meaning, contents, types and limitations of financial statements, preparation of financial statements as per schedule VI of companies act, 1956.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Jain, S.P. and Narang, K.L. *Corporate Accounting*, Kalyani Publishers: New Delhi. Latest Edition.
2. Maheshwari, S.N. and Maheshwari, S. K. *Corporate Accounting*, Vikas Publishing House: New Delhi. Latest Edition.

Course Code:	D	C	O	M	2	0	2	Course Title:	COST ACCOUNTING-I
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Nature and Scope of Cost accounting: meaning, importance & limitations of cost accounting, Costing- An Aid to management, distinction between Cost and Financial accounting, Costing system- characteristics of an ideal costing system, steps for installation, difficulties while installation and how to overcome these difficulties, role of cost accountant.
2.	Cost: Analysis, Concepts, Cost Classification, cost sheet and One unit costing.
3.	Material Control: techniques of material control i.e. Level Setting, Economic Order Quantity, JIT Inventory System, ABC Analysis, VED Analysis, Perpetual Inventory System and FNSD Analysis. Material Purchase and Storage.
4.	Methods of valuing Material Issues: Cost Price Methods- FIFO, LIFO, Average Cost, Inflated Price, Specific Price, Base Stock and HIFO. Market Price Method- Replacement Price, Realisable Value. Standard Price Methods- Current Standard Price and Base Standard Price.
5.	Labour Cost: meaning, labour turnover, Job Analysis, Job Evaluation, Merit Rating, Time Keeping, Idle Time and Overtime.
6.	Remuneration and Incentives: methods of wage payment and incentives plan- Time Wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Halsey Premium Plan and Rowan Plan.
7.	Overhead: Classifications, Overhead Accounting- allocation, apportionment, re-apportionment and absorption of Overheads.
8.	Job, Batch & Contract costing.
9.	Process Costing: features, application of process costing, process losses-normal loss, abnormal loss and abnormal gain, inter-process profits and evaluation of different processes through practical problems.
10.	Equivalent production in Process Costing: meaning, calculation of Equivalent production and evaluation of Equivalent production through practical problems, Joint Product and By- Product Costing.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Jain S. P. and Narang K. L., *Cost Accounting*, Kalyani Publications: Ludhiana. Latest Edition.
2. Saxena, M.K and Vashisht, C.D 'Cost Accounting' Sultan Chand and Sons. Latest Edition.
3. Iyengar, S.P. *Cost Accounting*, Sultan Chand & Sons Co Ltd: New Delhi. Latest Edition.
4. Arora, M.N. *Cost Accounting – Principles and Practice*, Vikas Publishing House: New Delhi. Latest Edition.

Course Code:	D	C	O	M	2	0	3	Course Title:	QUANTITATIVE TECHNIQUES -I
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Statistics: Introduction, Importance , Scope and Limitations of Statistics.
2.	Classification ,Tabulation and Presentation of Data: Geographical, Chronological, Qualitative and Quantitative Classification, Formation of Frequency Distribution, Tabulation of Data, Types of Tables, Bar Diagrams, Pie Diagrams, Pictograms and Cartograms.
3.	Collection of Data : Primary and Secondary Data, Method of Collecting Data, Drafting the Questionnaire, Sources of Secondary Data.
4.	Measures of Central Tendency: Mean, Harmonic Mean, Geometric Mean, Median and Mode.
5.	Measures of Dispersion: Range, Mean deviation, Quartile deviation, Standard deviation , Coefficient of variation.
6.	Correlation Analysis and Regression Analysis: Scatter Diagram, Karl Pearson's, Rank Correlation , Regression Equations-Deviation taken from Assumed mean and Arithmetic Mean, Least square method, Graphing Regression Lines.
7.	Index Number: Methods of Constructing index Number- Laspeyres, Paasche, Bowley's, Fisher and Marshall- Edgeworth method, Chain base Index Number.
8.	Analysis of Time Series: Method of Semi-average, Moving average, Simple average, Ratio-to-trend method, Ratio-to-Moving average Method.
9.	Probability and Expected value: Addition Theorem, Multiplicative Theorem.
10.	Probability Distribution: Binomial, Poisson and Normal Distribution.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Sharma J.K, Business Statistics, Pearson Education Asia, New Delhi, 2009
2. Gupta S.P, Statistical Method, Sultan Chand and Sons, New Delhi, 2008
3. Richard I. Levin, Statistics for management, Pearson Education Asia, New Delhi, 2002
4. Hooda R. P., Statistics for Business and Economics, Macmillan India Delhi, 2008

Course Code:	D	C	O	M	2	0	4	Course Title:	AUDITING THEORY
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Origin of audit, definition, accountancy vs. auditing, objects of an audit, different classes of audit, location of errors, generally accepted auditing practice, audit evidence, auditing in depth, accounting/auditing statements.
2.	Audit function of an auditor, Integrity, Objectivity and independence of an auditor, section 226, section 314 and code of ethics.
3.	Audit planning, factors affecting audit planning, audit programming and quality control for audit
4.	Considerations of laws and regulations in an audit of financial statements and audit procedures.
5.	Internal control: Meaning, importance, internal check, internal audit, evaluation of internal control.
6.	Vouching: Meaning, substantial procedures and vouching of cash transactions and trading transactions. Audit of Financial statement: Audit of income statement and position statement in respect of the depreciation, valuation of inventory, share capital, reserve and surplus, current assets and liabilities, investment, fixed assets.
7.	Appointment, right, duties and liabilities of an auditor.
8.	Cost Audit: meaning, procedures, CARO, MAOCARO, Management Audit-meaning, procedures and benefits.
9.	Audit of banking companies, audit of cooperative banks and institutions, audit of general insurance business companies, audit of partnership accounts and audit of government companies.
10.	Auditing in an EDP Environment: Problems in an EDP Environment, control in an EDP Environment and computer assisted auditing techniques.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Tandon B.N., Sudharsanam S., Sundharabahu S, "A handbook of Practical auditing", S. Chand and company ltd.
2. Gupta, kamal & Arora Ashok,"Fundamentals of Auditing", Tata Mcgraw Hill, New Delhi.
3. Bigg, W Walter, *Practical Auditing*, Allied Publishers Limited, New Delhi, 2008.
4. Pagare. Dinkar, *Basics of Auditing*, Sultan Chand & Sons Publications: New Delhi: 2008.

Course Code:	D	E	C	O	2	0	1	Course Title:	MACRO ECONOMICS
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Introduction to Macro Economics, its importance and scope. National Income : Concepts, Methods and Problems in measuring National Income, Circular Flow of Income in 2 ,3 and 4 sector model.
2.	Theories of Income, Output and Employment Determination: Classical and Keynesian; Principle of effective demand. Classical Vs Keynesian. Say's Law.
3.	Consumption function: Concept, Propensity to consume, factors affecting propensity to consume,
4.	Investment: Meaning and factors affecting investment decisions.
5.	Concept of Multiplier, Types of multiplier and limitation, Static and Dynamic Multiplier.
6.	Money: Meaning and Functions, Measures of Money, Factors affecting Demand for Money
7.	General Equilibrium of Economy: IS – LM curve analysis.
8.	Inflation: Meaning, Theories – Demand Pull and Cost Push, Control of inflation, Phillips Curve.
9.	Balance of Payments: introduction and its types, Factor responsible for imbalance in BOP and the India's Balance of Payments, Automatic adjustment in BOP
10.	Macroeconomic policies; Monetary Policy its instruments, transmission and effectiveness, Fiscal Policy its instruments, transmission and effectiveness.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Dwivedi, D. N (2006), Macroeconomics: Theory and Policy, Tata McGraw Hill 2nd edition.
2. Edward Shapiro (2010), Macroeconomic Analysis, Galgotia Publications Pvt. Ltd.
3. Ahuja. H. L (2007) Macroeconomics Theory and Policy, S.Chand and Company Ltd.

Course Code:	D	C	O	M	2	0	5	Course Title:	ACCOUNTING FOR COMPANIES-II
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WEIGHTAGE	
CA	ETE (Th.)
20	80

Sr. No.	Description
1	Acquisition of Business
2	Amalgamation: Basics and their concepts
3	Amalgamation: Accounting treatment as per AS: 14 (excluding intercompany holdings).
4	Internal Reconstruction of Companies (Including reconstruction schemes)
5	External Reconstruction of Companies
6	Accounting for Banking Companies
7	Accounting for Insurance Companies
8	Liquidation of Companies: Preparation of Statement of Affairs and Deficiency account, Liquidator's Final statement of Accounts, List B Contributories.
9	Valuation of Goodwill
10	Valuation of Shares and Valuation of Preference Shares

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Jain, S.P. and Narang, K.L. *Corporate Accounting*, Kalyani Publishers: New Delhi. Latest Edition.
2. Maheshwari, S.N. and Maheshwari, S. K. *Corporate Accounting*, Vikas Publishing House: New Delhi. Latest Edition.

Course Code	D	C	O	M	2	0	6	Course Title	COST ACCOUNTING- II
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Weightages	
CA	ETE (TH)
20	80

Course Content:

Sr. No.	Content
1	Service costing: users of service costing, evaluation of cost of various service organizations.
2	Reconciliation of cost and financial accounting.
3	Absorption costing and marginal costing: need for marginal costing and difference between Absorption costing and marginal costing.
4	Cost Volume Profit analysis: objectives, marginal cost equation, effects of certain changes on P/V ratio, Break even Analysis and practical applications of C.V.P analysis for decision making.
5	Differential Cost: meaning, difference between differential cost analysis and marginal costing and practical application of differential costs.
6	Budgetary Control: Introduction, meaning, objectives of Budgetary control, essentials of budgetary control, classification of budget-preparation of cash and flexible budgets. Performance budget, Zero base budgeting.
7	Cost Audit, Cost reduction and cost control
8	Cost accounting records, Information system and reporting to management.
9	Standard costing: Material, Labour and overhead variances.
10	Emerging concepts in cost management: ABC Costing, Target Costing, Kaizen Costing, Life cycle Costing, Value Chain Analysis.

Readings: SELF LEARNING MATERIAL.

Additional Readings:

1. Vahishst, M.K and Sexena, M.K, “*Cost Accounting*” Sultan Chand and Sons: New Delhi,2010
2. Dutta Manash, *Cost Accounting*, Pearson Education: 2009
3. Iyengar, S.P. *Cost Accounting*, Sultan Chand & Sons Co Ltd: New Delhi. 2009.
4. Arora, M.N. *Cost Accounting – Principles and Practice*, Vikas Publishing House: New Delhi, 2009.

Course Code:	D	C	O	M	2	0	7	Course Title:	LABOUR LAWS
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Introduction to Labour Legislation: Philosophy of Labour Laws, Industrial Relations and Human Resource Management Labour Laws: Concept, Origin, Objectives and Classification.
2.	Factories Act: approval, licensing and registration: health, safety and welfare measures of employees; provisions regarding employments of adults, women and children in factories.
3.	Industrial Dispute Act: Definitions, Authorities and procedure to settle industrial disputes.
4.	Payment of Wages Act: Definitions, Methods for computing and fixing wages.
5.	The Workmen Compensation Act, 1923: Definition of Commissioner, Workmen, Disablement, Rules regarding Workmen's compensation, Defences available to employers, Amount and Distribution of Compensation, Enforcement of Act.
6.	Payment of Bonus Act, 1965: Definition of Accounting Year, Allocable Surplus, Available Surplus, Eligibility and Disqualification of Bonus, Computation of Bonus, Powers of Inspectors Offences and Penalties under the Act.
7.	Trade Union Act: Provisions, Authorities and Registration; amalgamation and dissolution.
8.	Employees Provident Fund Act, 1952: Definitions of Pension fund, Pension Scheme, Superannuation, Employees Pension Fund Scheme and Fund, Employees Provident Fund Scheme, Employees Deposit Linked Insurance Scheme. Determination and Recovery of money due from employer, Penalties under the Act.
9.	The Maternity Benefit Act, 1961: Objective, Coverage, Benefits, penalties The Employees' State Insurance Act, 1948: objective, scope, coverage, benefits, The role of ESI Corporation and ESI Hospitals.
10.	The Payment of Gratuity Act, 1972: Objective, Coverage, Employers' obligations, benefits.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Sinha P.R.N, Industrial Relations, Trade Unions, and Labour Legislation, Pearson Education, 2009.
2. Venkataratnam C. S. Industrial Relations, Oxford Higher Education, 2009.
3. Kapoor N.D. Elements of Mercantile Law, Sultan Chand, 2009.

Course Code:	D	C	O	M	2	0	8	Course Title:	BANKING THEORY AND PRACTICE
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Banks: Meaning, nature, characteristic of Indian banking system, functions of commercial banks- primary functions; secondary functions; agency functions and general utility functions, role of banks in the development of economy (Financial Inclusion).
2.	Indian Banking System: History, Classification & Present scenario, Reserve Bank of India: role and functions, techniques of credit control.
3.	Credit creation: meaning, process, limitation of credit creation.
4.	Banker Customer Relationship: various types of relationship, KYC norms, Special types of accounts, Mandate & power of attorney, Banker's Lien, Right of Set off, Garnishee Order and Attachment order.
5.	Type of Deposit Account: process of opening bank accounts, pay in slip, Cheque book, pass book, ATM cum Debit card, Credit Card, advantages of bank account, No Frill Account, Loan and Advances: Introduction, classification of loans, principles of good lending, loan procedure followed by banks, Evaluating consumer and commercial loans.
6.	Banking Systems: Corporate banking, Retail banking and Merchant banking, Treasury Management, Cash management system: concept of Cash Management Services for Corporate entity.
7.	Negotiable Instruments: Definition and features of Cheques, Bills of exchange, Promissory note, Holder, Holder in due course, Paying Banker & Collecting Banker: right & liabilities, Reasons for dishonour of cheques, Crossing of Cheques, Endorsement of a Cheque.
8.	Banking Sector Reforms: Liberalization of banking sector, Narsimham Committee-1 st and 2 nd generation reforms, Capital adequacy: introduction, Basel II norms(new capital adequacy framework).
9.	Non Performing Assets(NPA's): Introduction, classification of NPAs, provisions for NPA's, management of NPA's.
10.	Core banking Solution, RTGS, NEFT, EFT, ALM, AML. E- banking: Introduction of e banking, E-cheques, advantages and disadvantages of e banking, Cheque Truncation, mergers of banks, Global banking activities.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Varshney,P.N, Banking law and Practice, Sultan chand& sons, 2008.
2. Gordan and Natrajan, Banking theory and practices, Himalyan publishing, 2008.
3. Sundaram and varshney, Banking theory, law and practice.
4. Robert, L.M, Life Insurance, theory and practice.
5. S. scott Macdonald, Management of banking, Thomson.

Course Code:	D	C	O	M	2	0	9	Course Title:	QUANTITATIVE TECHNIQUES -II
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Quantitative techniques for managers : quantitative decision making & its overview, An introduction to research: meaning, definition and objectives, Goals, Strategy, Tactics, Internal and External Research Suppliers, Research Method Concept, Constructs, Definitions, Variables, Propositions and Hypotheses research process.
2.	Research problem : selection of problem, understanding problem, necessity of defined problem, Pilot Testing, Data Collection, Analysis and Interpretation, Reporting the Results. Review of literature in research.
3.	Research design : meaning, types – descriptive, diagnostic, exploratory and experimental.
4.	Sources and methods of data collection : primary and secondary sources, data collection methods, Questionnaire designing: construction, types, developing a good questionnaire, mailed questionnaire and schedule.
5.	Sampling design and techniques, Scaling techniques : meaning and types, sampling distribution, Data processing operations: editing, coding, classification, tabulation.
6.	Partial Correlation : zero order, first order, second order Multiple Correlation, coefficient of Multiple correlation.
7.	Multiple Regression and Correlation Analysis : Least square regression plane, linear Multiple regression analysis, Coefficient of Multiple Determination.
8.	Hypothesis Testing : Statistical significance, the logic of hypothesis testing, statistical testing procedure, p-values.
9.	Test of significance : Types of tests, z-test, t-test, chi-square test, ANOVA.
10.	Factor Analysis, Cluster Analysis and Conjoint Analysis.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Malhotra, Naresh K, *Marketing Research*, Pearson Education, New Delhi, 2010.
2. Sharma J.K, *Business Statistics*, Pearson Education Asia, New Delhi, 2009.
3. Cooper, Donald R. & Schindler, Pamela S, *Business Research Methods*, Tata McGraw Hill Publishing Co. New Delhi, 2008.
4. David J. Luck, *marketing research*, Prentice-hall of India, New Delhi 2006
5. Gillbert A. Churchill, *Marketing Research Methodology foundations*, Thomson south western, Chennai, 2004.
6. Sachdeva J.K. *Business Research Methodology*, Himalaya Publishing House Mumbai, 2008.
7. Kothari, C.R, *Research Methodology: Methods & Techniques*, New Age International Publishers, New Delhi, 2007.

Course Code:	D	C	O	M	3	0	1	Course Title:	INCOME TAX LAWS-I
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Income Tax: definitions, Capital and Revenue concepts and difference between both.
2.	Basis of Charge: residential status of person and scope of total income of person on the basis of residential status.
3.	Exempted Incomes under section 10.
4.	Computation of Income under the head Salaries.
5.	Computation of Income under the head House Property.
6.	Computation of Income under the head Business & Profession.
7.	Depreciation.
8.	Capital Gains.
9.	Income from Other Sources.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Mehrotra, H.C *'Income Tax Laws and Accounts'* Shitya Bhawan Publications: New Delhi: 2010.
2. Singhanian, V. K.& Singhanian, Kapil. *'Direct Taxes law & Practice'* Taxmann Publications: New Delhi. Latest Edition
3. Prasad, Bhagwati. *Income Tax laws & Practice*, Vedams Publications: New Delhi. Latest Edition
4. Gaur V.P. and Narang D. B., *Income Tax Law & Practices*, Kalyani Publishers: Ludhiana. Latest Edition

Course Code:	D	C	O	M	3	0	2	Course Title:	MANAGEMENT ACCOUNTING
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Management Accounting: meaning & nature of management accounting, scope of management accounting, distinction between management accounting, financial accounting & cost accounting.
2.	Analysis of financial statements, users of financial statements, tools of financial statement analysis - Comparative statements, common size statements and trend analysis.
3.	Fund Flow Statement: meaning, importance and preparation of Statement of working capital, adjusted profit and loss account. Source and applications of funds statement.
4.	Cash Flow Statement: meaning, importance, difference between cash flow and fund flow statement, cash flow from operating, investing and financing activities, preparation of Cash flow statement as per direct and indirect method (AS-3 Revised).
5.	Ratio Analysis: meaning, scope, advantages and limitations, Types of ratios -liquidity, activity, solvency, profitability, market and valuation ratios; calculation and relevance for analysis
6.	Responsibility Accounting and Transfer Pricing: Cost centers, profit centers and investment centers, assigning revenues and costs.
7.	Management information system; Management Reporting: meaning, feature of a good report, types, steps in drafting of report and published accounts.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. *Management Accounting, Principles and Practices*, Shashi Gupta and R.K.Sharma, Kalyani Publishers, 11th Edition
2. Paresh Shah, *Management Accounting*, Oxford University Press, 2009
MY. Khan and P.K. Jain, *Management Accounting*, 5th Edition, Tata McGraw Hill Publishing Company, New Delhi.
3. Pandey, I.M., *Management Accounting*, Vikas Publishing House.

Course Code	D	C	O	M	3	0	3	Course Title	OPERATIONS RESEARCH
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WEIGHTAGE	
CA	ETE (TH)
20	80

Course Content:

Sr. No.	Content
1	Operations Research: meaning, significance and scope; History of OR, applications of OR; OR Models.
2	Linear Programming Problems (LPP): introduction, problem formulation, graphical solutions.
3	LPP-simplex method, Big M method, Two-phase simplex, Special conditions.
4	Linear Programming - Duality
5	Transportation Problems: introduction, transportation model, north west corner method (NWCM), row and column minima (LCET), VAM, optimality test-stepping stone, and MODI method.
6	Assignment Problems: introduction, Hungarian method, Travelling salesman problem.
7	Game Theory: introduction, two persons zero sum games, pure strategies, saddle point, mixed strategies, Dominance Method.
8	Replacement Theory with and without Time Value of Money, Group replacement.
9	CPM and PERT: introduction, time estimates, slack, float, finding critical paths, problem solving.
10	Decision making under certainty, under risk and under uncertainty. Expected value, EVPI, decision tree analysis.

Readings: Self Learning Material

Additional Readings:

1. Chawla, Gupta and Sharma, *Operations Research*, Kalyani Publishers, Latest Edition.

2. Sharma, J.K., *Operations Research*, Macmillan, New Delhi, Latest Edition.
3. Kapoor, V.K., *Operations Research*, Sultan Chand & Sons, Latest Edition.

Course Code:	D	C	O	M	3	0	4	Course Title:	INDIAN FINANCIAL SYSTEM
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Indian Financial System: Introduction, components, key elements, functions, nature and role of financial system and financial instruments.
2.	Financial Market Reforms: context, need and objectives; major reforms after 1991.
3.	Financial Markets: money market in India; nature and types of instruments.
4.	Indian Capital Market: Introduction, structure, functions and role.
5.	Primary Market: Introduction, Book building process and role in economic development.
6.	Secondary Market: Introduction, stock exchanges, Listing of securities, Depository system and DMAT.
7.	Financial Institutions: Banking and Non Banking Financial Institution, Development Financial Institution (including RRB's)
8.	Mutual Fund: Introduction, types, Net asset Value, organization of mutual funds, SEBI guidelines.
9.	Introduction to Financial Services: Factoring, Venture capital, Commercial banking services, Merchant banking, Consumer Finance.
10.	Financial Regulations: Regulation of Financial Markets and Institutions, Regulatory Frame work; Securities Exchange Board of India and Reserve Bank of India, IRDA.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Pathak, V. Bharti *"The Indian Financial System-Markets, Institutions and Services"* Pearson Education: New Delhi: 2009
2. Varshney, P.N. *Indian Financial System*, Sultan Chand & Sons Co. Ltd: New Delhi. 2009
3. Bhole, L.M. *Financial Markets and Institutions*, Tata McGraw Hill Publications: New Delhi 2009.

Course Code:	D	C	O	M	3	0	5	Course Title:	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Entrepreneurship: meaning, importance of entrepreneurship, concepts, Characteristics, classifications of entrepreneurship, problems faced by entrepreneurs in India.
2.	Entrepreneur v/s intrapreneur, entrepreneurial models, Legal issues for Entrepreneur: Intellectual property rights: Copyrights, Trademarks, Trade secrets, Patents.
3.	Women Entrepreneurs, working environment, challenges in the path of women entrepreneurs, empowerment, Grassroots entrepreneurs through self help groups (SHG).
4.	Building The Business Plan: Feasibility study: Setting up of Small business enterprises,
5.	Financial Considerations: Basic financial statements, Managing Cash Flows, Preparation of projected financial statements, Applications of Business ratios, Sources of finance: Debt and Equity.
6.	Marketing: Marketing considerations- selecting the target market, market strategy. Pricing strategies and marketing of services, export marketing.
7.	Production Management in Small Business: production and material management, Break even analysis.
8.	HRM in Small Business: Importance of HRM, HRD, Industrial relations, labour laws, pollution control laws.
9.	Institutions Supporting Small Business Enterprises: Introduction, Central level institutions, state level institutions, other agencies.
10.	Sickness In Small Business Enterprises: Definition and status of Sickness of SSI's in India, causes of sickness, Symptoms and cure of sickness.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Charantimath P, "Entrepreneurship development small business enterprises", 4th edition, Pearson Education, New Delhi, 2009.
2. Hisrich D Robert, Peters P Michael & Shepherd A Dean, "Entrepreneurship", 6th edition, Tata McGraw-Hill, New Delhi, 2008
3. Roy Rajeev, "Entrepreneurship", Oxford University Press, 2008
4. Zimmerer W. Thomas, Scarborough, "Essentials of entrepreneurship and small business management", 4th edition, Prentice Hall of India Pvt Ltd, New Delhi.

Course Code:	D	C	O	M	3	0	6	Course Title:	INCOME TAX LAWS-II
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Agricultural Income & Its Tax Treatment
2.	Deductions provided on the total income
3.	Carry forward & set off of losses, Aggregation of income.
4.	Assessment of total income of Individuals.
5.	Assessment of Hindu Undivided Family.
6.	Assessment of Partnership Firms.
7.	Assessment of Companies (including MAT)
8.	Income Tax Authorities.
9.	Return of Income, Procedure for Assessment of Income Tax, Deduction & collection of Tax at Source.
10.	Advance Tax, Recovery of tax and refund, Penalties and prosecution in case of Income Tax.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Mehrothra, H.C "Income Tax Laws" Shitya Bhawan Publications" New Delhi: Latest Edition.
2. Singhanian, V. K. & Singhanian, Kapil. *Direct Taxes law & Practice*, Taxmann Publications: New Delhi.Latest Edition
3. Prasad, Bhagwati. *Income Tax laws & Practice*, Vedams Publications: Delhi. Latest Edition

Course Code	D	C	O	M	3	0	7	Course Title	Financial Management
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WEIGHTAGE	
CA	ETE (TH)
20	80

Course Content:

Sr. No.	Content
1	Financial Management: meaning, scope and objectives, Financial decision making and planning: objectives types and steps in financial planning; Investment, financing and dividend decisions
2	Time Value of money
3	Sources of finance: short-term and long-term
4	Cost of Capital: Significance, computation of cost of capital equity, preference, debt and retained earnings, weighted average cost of capital.
5	Capital Budgeting: meaning, importance, limitations & methods using excel
6	Capital Structure decisions: theories of capital structure, optimum capital structure; Leverage : operating , financial and combined.
7	Working Capital: concept, significance and determinants
8	Inventory Management
9	Receivables Management (including factoring); Management of Cash
10	Dividend Policy: theories and forms of dividend

Readings: SELF LEARNING MATERIAL

Additional Readings:

1. Pandey I.M. Financial Management, Vikas Publishing House: New Delhi. 2006.
2. Rastogi,R.P and Kuchhal, S.C. Financial Management, Chaitanya Publishing House: New Delhi. 2005.
3. Khan, M.Y and Jain, R.K. Financial Management, Tata McGraw Hill Publications: New Delhi. 2006.

4. Martin. John and William, J. Petty. Basic Financial Management. Prentice Hall Publishing House: New Delhi. 2006.

Course Code:	D	C	O	M	3	1	3	Course Title:	GST AND CUSTOMS LAW	
									WEIGHTAGE	
COURSE CONTENTS:									CA	ETE (Th.)
									20	80
Sr. No.	Topics									
1	Overview of GST : basic terminology, benefits, taxes subsumed in GST, structure, GST council, GST network Taxable event in GST : supply of goods & services, place of supply, time of supply, deemed supply of goods & services, mixed & composite supplies, classification of goods & services									
2	Valuation under GST : transaction value, valuation rules									
3	Input tax credit : requirements, eligible and ineligible input tax credit, reversal of ITC, , recovery of ITC									
4	Time of supply : time of supply of goods, time of supply of services									
5	Reverse charge : general provisions, procedure of reverse charge, supply of goods & services liable for reverse charge									
6	Composition scheme : eligibility, procedure to avail the scheme, effective date, validity & withdrawal from scheme, switch over									
7	Registration under GST : requirements & procedure for registration, persons liable for registration, voluntary registration, cancellation of registration									
8	Tax invoice : tax invoice in respect of goods, tax invoice in respect of services, contents of tax invoice Tax payment under GST : electronic payment of tax & other dues, sequence of discharge of tax, interest on delayed payment of tax									
9	Overview of customs law : basic concepts, charge of duty, types of customs duty, valuation of customs duty									
10	Procedures in customs law : import procedure, export procedure Baggage rules : basic terms, general free allowance									

READINGS:

Text Books: 1. GST LAW & PRACTICE WITH CUSTOMS & FTP by V.S. DATEY, TAXMANN PUBLISHER

ADDITIONAL READINGS:

References: 1. GOODS AND SERVICES TAX by H.C. MEHROTRA & V.P. AGARWAL, SAHITYA BHAWAN PUBLICATIONS

Course Code:	D	C	O	M	3	0	9	Course Title:	INSURANCE LAWS AND PRACTICES
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Insurance: Evolution & meaning of Insurance, need for insurance, nature, functions of insurance, Scope of Insurance, role in economic development.
2.	Contract of Insurance: types of Insurance contract, condition necessary for contract, Insurance documents: Proposal form, policy form, cover notes, certificate of insurance, endorsements, concept of partial insurance.
3.	Principles of Insurance: Basic Principles.
4.	Insurance Legislation and IRDA: The Insurance act 1938, salient features of IRDA Act, Role & Function of IRDA.
5.	Life Insurance: Classification of policies prevailing in market, Annuity, Mortality tables & role of LIC.
6.	Marine Insurance: Introduction, elements of general contract, policies, clauses, marine losses, payment of claims.
7.	Fire Insurance: Introduction, elements of fire insurance, kind of policies, payment of claim under fire insurance, Re-insurance.
8.	General insurance: Motor Insurance, health insurance, Catastrophe Insurance.
9.	Privatization of Insurance sector: current scenario of insurance industry in India.
10.	Actural Services, Recent Trends in Insurance Sectors

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Sahoo & Das Insurance Management: Text and Cases. Himalaya Publication, New Delhi (2009)
2. Misra, M.N & Mishra S.B., Insurance principles and practices, S Chand Publication, New Delhi: 2009

Course Code:	D	E	C	O	3	0	3	Course Title:	INDIAN ECONOMY
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WEIGHTAGE	
CA	ETE (Th.)
20	80

COURSE CONTENTS:

Sr. No.	Topics
1.	Nature of Indian Economy: Basic characteristic and major issues of development.
2.	National Income of India: National Income estimates in India, Growth, Structure and Limitation of National Income estimation in India
3.	Planning and Economic Development in the era of globalization
4.	Capital Formation: Meaning and Concept, Trend of Saving and Capital Formation, Mobilisation of Domestic Savings, Relation between Saving Rate, Growth Rate and ICOR.
5.	Unemployment in India: Nature, Estimates, Various Schemes to reduce Unemployment.
6.	Agriculture in the National Economy: Role of Agriculture in the National Economy, Green Revolution, New thurst Areas in Agriculture, Crop Pattern in India since 1961.
7.	Indian Industries: Role and Pattern of Industrialization, Role of Small Scale Industries, Small Scale Industrial Policy, Policy Perspective to help Small and Tiny Enterprises.
8.	Foreign Trade of India: Importance, Composition and Direction, India's Balance of Payment on Current account and Export-Import Policy.
9.	Indian Currency System: Introduction, Sources, Reserve Money, Money Multiplier, India's Foreign Exchange Reserve, Convertibility of Rupee- Current and Capital Account.
10.	GATT, WTO and Indian Economy.

READINGS: SELF LEARNING MATERIAL.

ADDITIONAL READINGS:

1. Datt and Sundharam. (2008), Indian Economy, S Chand and Company, New Delhi.
2. Misra S.K. and Puri (2009), Indian Economy, Himalaya Publications, New Delhi.
3. Kapila Uma. (2008), India Economy, Academic Foundation Publication, New Delhi.
4. Gupta K.C. and Kaur Harinder, (2004) New Indian Economy and Reforms, Deep and Deep Publication, New Delhi.