

B.COM 4YUGProgrammeDualMajor														*Non-CreditMandat ory- SummerInter nship-4Credit	
	MAJOR1			MAJOR2											
	DSC		DSE	SEC	DSC		DSE	SEC	TOT	GE(Multi Disciplinary)	AEC	IAPCD	VAC		Total
I.	Financial Accounting-I		Business Statistics and Mathematics-I	E- Comme rce	Business Organization		Business Communicatio n			Basics of Commerce	Urdu-I		VAC1		
	4		2	2	4		2	0	14	2	2	0	2		20
II.	Financial Accounting-II		Business Statistics and Mathematics-II		Business Economics		Entrepreneurs hip & Start- Ups	Personal Financial Planning		Accounting & Finance for Non- Commerce	English-I		VAC2		
	4		2	0	4		2	2	14	2	2	2*	2	20	
TotalII	8		4	2	8		4	2	28	4	4	0	4	40	
Undergraduate Certificate inthe FieldofStudy															
III.	Corporate Accounting-I		Cost Accounting- I	Basics of Stock Market	Business Regulatory Framework-I		Management Theory-I			Basics of Stock Market	Urdu-II	IAPCD	VAC3	0	
	4		2	2	4		2	0	14	2	2	0	2	20	
IV.	Corporate Accounting-II		Cost Accounting-II		Business Regulatory Framework-II		Management Theory-II	Com. Appl. in Business		Entrepreneurs hip Development	English-II	IAPCD	VAC4		
	4		2	0	4		2	2	14	2	2	2*	2	20	
	8		4	2	8		4	2	28	4	4	0	4	40	
Total II	16		8	4	16		8	4	56	8	8	0	8	80	
UndergraduateDiplomaintheFieldofStudy															
V.	Income Tax	Financial Managemen t	Principles and practices of Auditing-I		International Business	Principles of Marketing	Computer Application in Accounting			GE	AEC	IAPCD	VAC		
	8		2	0	8		2	0	20	0	0		0	20	
VI.	GST	Managemen t Accounting	Principles and practices of Auditing-II		Sales & Adv. Management	Human Resource Management	E-Filing of Returns			GE	AEC	IAPCD	VAC		
	8		2		8		2		20	0	0		0	20	
	16		4		16		4		24	0	0	0	0	40	
Total III	32		12	4	32		12	4	80	8	8	0	8	120	
	48				48					24				120	
Bachelorof(fieldofstudy)Discipline															
VII. (Hons.)	Advance Financial Accounting	Indian Financial System	Financial Technologies		Corporate Tax Planning	Digital Marketing	Business Environment		0	GE	AEC	IAPCD	VAC		
	8		2		8		2		20	0	0	0	0	20	
VIII. (Hons.)	Corporate Finance	Internati onal Finance	Financial Institutions & Market		Organizatio nal Behaviors	Strategic Managemen t	Corporate Governance			GE	AEC	IAPCD	VAC		
	8		2		8		2		20	0	0	0	0	20	
	16		4		16		4		40	0	0	0	0	40	
Total	48		16	4	48		16	4	120	8	8	0	8	160	
	68				68					24					
Bachelorof (field of study)(Honours)Discipline															
VII.(Rese arch)	Advance Financial Accounting				Business Research Methods	Indian Financial System	Corporate Tax Planning		0			IAPCD			
	4		0	0	8		4		16	0	0	4	0	20	
VIII.(Res earch)	Corporate Finance				Organizational Behaviors		Strategic Management					IAPCD			
	4		0	0	4		4		12	0	0	8	0	20	
Tota l	40		12	4	44		20	4	120	8	8	12	8	160	
	56				68					36				160	
Bachelorof(fieldofstudy)(Honours withResearch)Discipline															

DSC Discipline Specific Course
DSE Discipline Specific Electives
GE Generic Electives (Multidisciplinary)
AEC Ability Enhancement Courses

SEC Skill Enhancement Courses
IAPCD Internship/Apprenticeship/Project/Community Reach/Dissertation
VAC Value Addition Course
IL Pool of Indian Languages (8th Schedule)

VAC1

Environmental Education/Environmental Sciences

VAC2

Gender Studies, Health & wellness, Yoga Education, Sports & Fitness

VAC3

Understanding India, Indian Knowledge Systems, Human Values and Professional Ethics Cyber Security

VAC4

Digital and Technological Solutions

NOTE;

Students of B. Com shall have major 1 and major 2 in all semesters, the students from other disciplines may be offered major 2 only. In addition to this GE papers are also offered by the Department for other disciplines.

SEMESTER 5

Income Tax					
Semester: V	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

Upon successful completion of this course, students will be able to:

1. To introduce students to the foundational principles and legal framework of the Income Tax Act, 1961.
2. To equip students with the knowledge to compute taxable income under different heads such as salary, house property, business/profession, capital gains, and other sources.
3. To develop students' skills in filing income tax returns manually and online, including understanding TDS provisions.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Explain key concepts, definitions, and tax structures under the Income Tax Act, including tax rates and exemptions.
2. Compute taxable income for individuals from various sources, applying relevant sections and deductions accurately.
3. Prepare and file income tax returns using both manual and electronic methods in compliance with current regulations.

Assessment Method:

1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. The theory exam shall carry 70 marks, and Internal Assessments shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: Introduction (10 hours)

Income Tax Act 1961-Meaning of tax- types of taxes and canons of taxation, Important Definitions: income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Residential status of Individual-Incidence of Tax- Exempted incomes of individuals under section 10 - Tax Rates (Old and New Regimes)

Unit II: Computation of Income from Salaries (15 hours)

Definition of salary- Characteristics of Salary – Computation of salary Income: Salary u/s 17 (1) – Allowances – perquisites - Profits in lieu of salary – Deduction u/s 16

Unit III: Computation of Income from House Property & PGBP (20 hours)

Definition of House Property -Exempted house property incomes – Annual Value – Determination of Annual Value for let out house and self-occupied house – Deduction u/s 24 – definition of business and profession – procedure for computation of income from business and profession.

Unit IV: Capital Gains and Income from Other Sources (15 hours)

Introduction – meaning – short-term and long-term capital gains – procedure for computation of long-term and short-term capital gain/losses – general income u/s 56 (1) – specific incomes u/s 56(2)– problems on computation of income from other sources. Filing of returns: Manually, online filing of Returns of Income & TDS.

Essential/recommended readings:

1. Bhattacharyya, A. K. (2021). *Essentials of Financial Accounting*, 6th ed. PHI learning.
2. Goyal, B. K., & Tiwari, H. N. (2021). *Financial Accounting*. Taxmann Publication, New Delhi.
3. Anthony, R. N., Hawkins, D., & Merchant, K. A. —*Accounting: Text and Cases*. McGraw-Hill Education India.
4. Monga, J. R., & Bahadur, R. (2022). *Financial Accounting: Concepts and Applications*. Scholar Tech Press, New Delhi.
5. Sehgal, A., & Sehgal D. (2015). *Fundamentals of Financial Accounting*. Taxmann.

Financial Management					
Semester: V	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

1. To understand core concepts and tools of financial management and valuation.
2. To evaluate investment, financing, and dividend decisions using relevant models.
3. To manage working capital effectively through key functional strategies.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Apply time value of money and risk-return principles in financial decisions.
2. Assess investment projects using capital budgeting techniques.
3. Compute cost of capital and analyze capital structure decisions.
4. Formulate working capital and dividend policies based on theoretical and practical insights.

Assessment Method:

1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. Theory exam shall carry 70 marks, and Internal Assessment shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: Introduction to Financial Management (10 hours)

Nature, scope and objectives of financial management, Agency problem, Time value of money, Risk and return, **Sources of Financing- Short Term and Long-Term.**

Unit II: Investment Decisions and Capital Budgeting (15 hours)

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

Unit III: Financing Decisions and Cost of Capital (20 hours)

Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure. Concept and Calculation (including Capital Asset Pricing Model).

Unit IV: Dividend Policy and Working Capital Management (15 hours)

Theories for Relevance and Irrelevance of Dividend Decision for corporate valuation – Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend.

Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, Sources of short-term finance, Working Capital Estimation, Cash Management, Receivables Management, Inventory Management.

Essential/recommended readings:

- 1) Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*, Tata McGraw Hill.
- 2) Van Horne, James C. and Wachowicz, John. *Fundamentals of Financial Management*, Pearson Education.
- 3) Ross, Stephen A., Westerfield, Randolph, and Jaffe, Jeffrey. *Corporate Finance*, Tata McGraw Hill.
- 4) Srivastava, Rajiv and Mishra, Anil. *Financial Management*, Oxford University Press, UK.
- 5) Rustagi, R.P. *Financial Management*, Galgotia Publishing Company.
- 6) Pandey, I.M. *Financial Management*, Vikas Publishing House.
- 7) Chandra, Prasanna. *Financial Management: Theory and Practice*, Tata McGraw Hill.

Principles and Practices of Auditing-I					
Semester: V	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:

Upon successful completion of this course, students will be able to:

1. To understand the fundamental concepts, objectives, and principles of auditing, including its classifications and internal control systems.
2. To develop knowledge of audit procedures such as vouching, verification, Documentation, and audit techniques.
3. To examine the statutory responsibilities of company auditors and explore special audit areas and emerging trends in auditing.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Define and explain key auditing concepts, audit classifications, and the role of internal control systems.
2. Apply appropriate audit procedures for vouching, verification, documentation, and evidence gathering in practical scenarios.
3. Evaluate the duties and liabilities of company auditors and analyze special audits and recent developments in the auditing field.

Assessment Method:

1. *There shall be 2 credit hours for lectures per week.*
2. *Theory exam shall carry 35 marks, and Internal Assessments shall be of 15 Marks. The theory exam will be of 2 hours.*

Unit I: Introduction to Auditing (9 hours)

Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit; Audit Planning; Internal Control – Internal Check and Internal Audit.

Unit II: Audit Procedures and Techniques(9 hours)

Audit Procedure – Vouching and Verification of Assets & Liabilities; Documentation and Working Papers; Audit Evidence and Sampling Techniques; Audit Programme and Audit Note Book.

Unit III: Audit of Companies (6 hours)

Audit of Limited Companies: Company Auditor – Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report – Contents and Types; Liabilities of Statutory Auditors under the Companies Act, 2013.

Unit IV: Special Audits and Recent Trends (6 hours)

Special Areas of Audit: Special Features of Cost Audit, Tax Audit, and Management Audit; Recent Trends in Auditing – Basic Considerations of Audit in Digital Environment; Auditing Standards; Relevant Case Studies/Problems.

Essential/recommended readings:

1. *B.N. Tandon, Practical Auditing, S. Chand & Company Ltd.*
2. *Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Education*
3. *S.K. Basu, Fundamentals of Auditing, Pearson Education*
4. *Spicer and Pegler, Auditing: Principles and Practice, Allied Publishers*
5. *Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons*
6. *Aruna Jha, Auditing, Taxmann Publications*
7. *Ravinder Kumar and Virender Sharma, Auditing: Principles and Practice, PHI Learning*

International Business					
Semester: V	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

1. To understand the fundamental concepts and dynamics of international business and globalisation.
2. To analyse the international business environment and global trade policies.
3. To evaluate the role of global institutions and contemporary issues affecting international business.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Students will be able to differentiate between domestic and international business operations.
2. Students will demonstrate knowledge of key trade theories and policy instruments.
3. Students will interpret the impact of global institutions and trade agreements on international markets.
4. Students will critically assess emerging global business risks and India's foreign trade strategies.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks, and Internal Assessment shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: Introduction to International Business (15 hours)

Globalisation: Meaning, drivers, and implications for firms and economies; Emerging trends: Digital globalisation, regionalism, and deglobalization; International vs. domestic business: Nature, scope, and complexities; Modes of entry into international business– Exporting, licensing, joint ventures, wholly-owned subsidiaries, strategic alliances; Foreign Direct Investment (FDI): Types, motives, and trends.

Unit II: International Business Environment (15 hours)

Economic systems and development; Cultural environment (including Hofstede dimensions of culture); Political and legal environments; Sustainability and ethics in international business

Unit III: International Trade and Policy (15 hours)

Theories of international trade: Classical (Absolute, Comparative Advantage), Modern (Heckscher-Ohlin, Product Life Cycle, New Trade Theory, National Competitive Advantage); Contemporary relevance of trade theories; **Commercial policy instruments**– Tariff and non-tariff barriers (subsidies, quotas, embargoes, standards), Impact on trade flows and firm strategy; Balance of payments: Structure and interpretation;

Unit IV: Global Institutions and Emerging Issues (15 hours)

WTO: Objectives, principles, dispute settlement, recent developments (e.g., TRIPS, E-commerce negotiations); UNCTAD, OPEC, and regional trade agreements (e.g., RCEP, EU, USMCA); World Bank and IMF. **India's foreign trade and investment policy:** SEZs, EOUs, foreign investment promotion measures; Indian MNEs: Case studies of cross-border acquisitions and joint ventures; Emerging issues– Geopolitical risks, digital trade, and climate-related business risks

Essential/recommended readings:

- 1) Charles, W L Hill & Jain, A. K. *International Business*, New Delhi: Tata McGraw-Hill.
- 2) Bennett, R. *International Business*, Delhi: Pearson
- 3) Chaturvedi, D. D., Jindal, D. & Kaur, R. *International Business*. Scholar Tech Press, Delhi.
- 4) Cherunilam, F. *International Business: Text and Cases*, 6th ed. PHI learning
- 5) Menipaz, E., Menipaz, A. and Tripathi, S.S. *International Business: Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

Principle of Marketing					
Semester: V	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

1. To understand fundamental marketing concepts and strategic frameworks.
2. To analyze product, pricing, promotion, and distribution decisions.
3. To explore emerging trends and ethical considerations in marketing.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Explain core marketing concepts and consumer behaviour.
2. Evaluate product and pricing strategies across life cycles.
3. Apply promotional tools and channel strategies effectively.
4. Assess the role of ethics and innovation in modern marketing.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks, and Internal Assessment shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: IAN Overview of Marketing (10hours)

Meaning, Nature, Scope and Importance of Marketing. Evolution of Marketing, Core Marketing Concepts: Marketing Process, Marketing mix; Company Orientation, Production Concept, Product Concept, Selling Concept, Marketing concept, Societal Marketing Concepts, Marketing Environment Segmentation, Targeting and Positioning (STPs): Meaning, need, and benefits of segmentation, the target market selection process, bases for segmentation, evaluating potential profitability & selecting segments for targeting; **Consumer Behavior**: Meaning, importance, Consumer decision-making process.

Unit II: Product & Pricing Decisions (15hours)

Concept of product, New Product Development, product management. product planning and development, product line decision, Product Mix Decision, Product Life Cycle (PLC), PLC strategies, Branding and packaging; **Pricing**. meaning and the importance of pricing, factors influencing pricing decisions, types of pricing and its strategies.

Unit III: Promotion and Distribution (20hours)

Promotion Mix, Factors determining promotion mix, Promotional Tools - Basics of Advertisement, Sales Promotion, Public Relations & Publicity, and Personal Selling; **Distribution decisions**, Functions of Channels, Place (Marketing Channels): Channel functions, Channel Levels, Channel Conflict and Control. Types of Intermediaries: Types of Retailers, Types of Wholesalers, Marketing of Services, unique Characteristics of Services; Marketing Strategies for service firms-7Ps.

Unit IV: Development & Ethical Issues in Marketing (15hours)

Rural Marketing, Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Marketing Ethics

Suggested Readings:

1. Kotler "Marketing Management", 8th Edition □ Kotler, Armstrong,
2. Agnihotri, Haque- Principles of Marketing- South Asian Perspective (Pearson).
3. Kotler, Keller, Koshy and Jha "Marketing Management" 13th edition Pearson Education
4. Zikmund, W.G. & D' Amico, M.. 'Marketing, O/o io.' South-Western College Publishing.
5. S. Dr. K. Karunakaran. Marketing Management, Himalayan Publishing House.

Computer Application in Accounting					
Semester: V	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:

1. To introduce the fundamentals of accounting and its business relevance.
2. To develop practical skills in computerised accounting using Tally Prime.
3. To enable students to record transactions, apply GST, and generate financial reports.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Explain key accounting concepts and terms.
2. Create and manage accounting and inventory masters in Tally.
3. Record various transactions and apply GST rules accurately.
4. Generate and interpret core financial reports using Tally Prime.

Assessment Method:

1. There shall be 2 credit hours for practical + 1 hour of Tutorial.
2. Practical exam shall carry 35 marks, and the Internal Assessment shall be of 15 Marks. The practical exam will be for 2 hours.

Unit I: Introduction to Accounting (6 Hours)

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some basic terms: transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit II: Introduction to Computerised Accounting (9 Hours)

Concept and Features of Computerised Accounting; Manual vs. Computerised Accounting: Key differences; Overview of Tally Prime and its interface; Creating, selecting, shutting, and deleting a company in Tally; Security controls: Passwords, user roles, and access management; Company configuration, financial year settings, and backup/restore functionality; Criteria for selecting accounting software: Scalability, compliance, usability, and integration

Unit III: Master Creation and Transaction Recording (9 Hours)

Accounting Masters: Creating ledgers and groups: Single and multiple modes; Entering opening balances; **Inventory Masters:** Creating stock groups, categories, items, and units of measurement Batch-wise and Godown-wise inventory; **Voucher Entry:** Types of vouchers and practical use cases, Voucher configuration, numbering, and date settings, Compound journal entries, debit/credit notes, and payment/receipt entries, Editing, deleting, and printing vouchers

Unit IV: Taxation and Generating Report: (6 Hours)

Goods and Services Tax (GST): Enabling GST in Tally Prime, Creating GST-compliant ledgers and stock items, Recording GST transactions (intra- and inter-state); **Financial and Management Reporting:** Generating and interpreting reports: Cash Book, Ledgers, Trial Balance, Profit & Loss, and Balance Sheet, Ratio Analysis and Cash Flow Statement, Exporting reports in PDF/Excel, Introduction to data analysis using Tally's dashboard and drill-down features

Essential/recommended readings:

1. Goyal, Bhushan Kumar and Tiwari, H.N. *Financial Accounting*, Taxmann.
2. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. *Financial Accounting Text and problems*, Himalaya Publishing House, New Delhi.
3. Monga, J R and Bahadur, R. *Financial Accounting: concept and Applications*. Scholar Tech Press, New Delhi.
4. Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting*, Taxmann.
5. Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
6. Tally ERP 9 book for advanced users. Publisher: Swayam Publication (www.tallyerp9book.com).

Additional Resources: Web resource: <http://tallyerp9book.com/TallyERP9-Book-Content.html>

SEMESTER 6

Goods and Service Tax					
Semester: VI	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

Upon successful completion of this course, students will be able to:

- 1) Understand the structure, framework, and constitutional provisions of the Goods and Services Tax (GST) system in India.
- 2) Gain knowledge of various GST processes, including registration, filing of returns, and payment mechanisms.
- 3) Apply GST rules to e-commerce, imports, exports, and cross-border transactions.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

- 1) Explain the concept, structure, and functioning of the GST regime, including supply, valuation, and tax credit mechanisms.
- 2) Demonstrate the ability to complete GST registration, prepare tax invoices, file returns, and compute GST liability.
- 3) Analyse GST implications for e-commerce transactions and import-export scenarios.
- 4) Identify and interpret provisions related to audit, penalties, appeals, and grievance redressal mechanisms in GST.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks (Including an Internal Assessment of 30 Marks). The theory exam will be for 3 hours.

Unit I: Introduction and Legal Framework of GST (20 hours)

Genesis and need for GST in India, Constitutional provisions and framework, GST Council, Benefits of GST. Concept of supply of goods and services – meaning and scope, mixed and composite supply, exemptions from GST. Place of supply: within state, interstate, import and export; Time of supply; Value/valuation rules. Overview of GST rates and revenue trends.

Unit II: Input Tax Credit and GST Compliance Mechanism (15 hours)

Concept of Input Tax Credit (ITC), Set off of input tax credit. Registration under GST, GSTIN. Tax invoice, debit and credit notes, returns under GST. E-way bill, payment of tax and interest, TDS and TCS provisions. Self-assessment, scrutiny and audit under GST.

Unit III: GST on E-Commerce and Cross-Border Transactions (10 hours)

GST provisions for e-commerce operators and aggregators. GST on job work and special category persons. Imports and exports under GST, zero-rated supply, refunds and related compliances.

Unit IV: Special Provisions and Administrative Procedures (15 hours)

Assessment and audit, advance ruling, anti-profiteering, dual control avoidance. Offences and penalties, appeals and revisions. Grievance redressal mechanism under GST. Impact of GST on traders, manufacturers, service providers and consumers. Case studies on practical issues in GST.

Suggested Readings:

- 1) The Central Goods and Services Tax Act, 2017
- 2) Singhania V.K., Students Guide to GST & Customs Law, Taxman Publication 2018, New Delhi.
- 3) Gupta, S.S., GST- How to meet your obligations, Taxmann Publications
- 4) Girish Ahuja: Systematic Approach to GST, Wolters Kluwer India Pvt. Ltd.
- 5) Suri MM, Goods & Services Tax in India, Background, Present Structure and Future Challenges, New Century Publication-2017, New Delhi.

Management Accounting					
Semester: VI	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

- 1) Understand the role and scope of management accounting in organizational decision-making.
- 2) Apply marginal and incremental costing techniques to analyze short-term business scenarios.
- 3) Develop, interpret, and control budgets to support financial planning.
- 4) Evaluate organizational performance through standard costing and variance analysis techniques.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

- 1) Explain the fundamental concepts and functions of management accounting and distinguish it from cost and financial accounting.
- 2) Solve decision-making problems using marginal and incremental cost data.
- 3) Prepare various types of budgets and apply budgetary control techniques in managerial contexts.
- 4) Analyze material, labour, overhead, and sales variances using standard costing for effective cost control and performance assessment.

Assessment Method:

3. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
4. Theory exam shall carry 70 marks (Including an Internal Assessment of 30 Marks). The theory exam will be for 3 hours.

Unit I: Introduction to Management Accounting and Marginal Costing (20 hours)

Managerial Accounting: Features, Objectives, Scope, and Functions; Advantages and Limitations of Management Accounting; Relationship between Cost Accounting, Management Accounting, and Financial Accounting; **Marginal Costing:** Meaning and Importance; Marginal Cost Equation; Difference between Marginal Costing and Absorption Costing; Applications of Marginal Costing in Managerial Decision-Making; Cost-Volume-Profit (CVP) Analysis; Break-even Analysis – Meaning, Assumptions, Importance, and Limitations.

Unit II: Incremental Costing and Managerial Decision Making (15 hours)

Meaning of incremental cost (including problems), additional cost, relevant and irrelevant costs (including problems). Application of incremental costing in short-term managerial decisions, including make or buy decision, add or drop products, sell or process further, operate or shutdown, special order pricing, and replace or retain decision

Unit III: Budgets and Budgetary Control (10 hours)

Budget: meaning, objectives, advantages and limitations, essentials of budgets, budgetary control, classification of budgets, preparation of budgets, fixed and flexible budgets.

Unit IV: Standard Costing and Variance Analysis (15 hours)

Standard costing: meaning, importance, comparison between standard costing and historical costing, steps involved in standard costing. Variance analysis: material variance, labour variance, overhead variance, and sales variance.

Suggested Readings:

- 1) Arora, M.N. (2016) *A Textbook of Cost and Management Accounting*, 12th ed., Vikas Publishing House Pvt. Ltd.
- 2) Maheshwari, S.N. and Mittal, S.N. (2016) *Cost Accounting: Theory and Problems*, 27th ed., Shree Mahavir Book Depot
- 3) Datar, S.M. & Rajan, M.V., (2017), *Hornsgren's Cost Accounting: A Managerial Emphasis (16th Edition)* Pearson.
- 4) Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
- 5) Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw-Hill, Publishing

Principles and Practices of Auditing-II					
Semester: VI	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:

Upon successful completion of this course, students will be able to:

1. To introduce students to the fundamental concepts of ethics, morals, and their significance in a business context.
2. To help students understand the principles and need for business ethics in organizational decision-making.
3. To familiarize students with the components of an ethics program, including codes of ethics and the role of ethics committees.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Students will be able to differentiate between ethics and morals and explain their relevance in business.
2. Students will demonstrate an understanding of the principles and benefits of ethical behavior in corporate settings.
3. Students will be able to describe and evaluate the structure and function of ethics programs and ethics committees within organizations.

Assessment Method:

1. There shall be 2 credit hours for lectures + 1 hour of Tutorial/Practical.
2. Theory exam shall carry 35 marks, and Internal Assessments shall be of 30 Marks. The theory exam will be of 2 hours.

Unit I: Corporate Governance: (8 hours)

Meaning and Importance of Corporate Governance-Theories and Models Corporate Governance Mechanisms and Reforms in India and abroad- Broad Committees; Composition, role, and responsibilities of the Board of Directors-Regulatory framework in India: SEBI guidelines, Companies Act 2013-Major Corporate Scandals in India and Abroad (e.g., Satyam, Enron)

Unit II: INTRODUCTION TO BUSINESS ETHICS (8 hours)

Introduction, Ethics and Morals, Business Ethics, Need for Business Ethics, Benefits of Business Ethics, Principles of Business Ethics, ethics program, codes of ethics, ethics committee.

Unit III: Corporate Social Responsibility (8 hours)

Meaning and Definition of CSR, History and Evolution of CSR -Scope of CSR - Reasons for Social Responsibility CSR activities— Nature, types, impact on development programme - Corporate responsibility towards various group of stakeholders - Arguments in favour and Against of Corporate Social Responsibility- Provision for Corporate Social Responsibility in Companies Act 2013 – Section 135

Unit IV: Emerging Trends in Auditing: (6 hours)

Technology-Driven Auditing, Continuous Auditing & Real-Time Assurance, Regulatory and Standard Setting Changes, Sustainability and ESG Audits, Future of the Audit Profession
Concept of Forensic Accounting.

Essential/recommended readings:

1. B.N. Tandon, *Practical Auditing*, S. Chand & Company Ltd.
2. Kamal Gupta and Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill Education
3. S.K. Basu, *Fundamentals of Auditing*, Pearson Education
4. Spicer and Pegler, *Auditing: Principles and Practice*, Allied Publishers
5. Dinkar Pagare, *Principles and Practice of Auditing*, Sultan Chand & Sons

6. ArunaJha, Auditing, Taxmann Publications
7. Ravinder Kumar and Virender Sharma, Auditing: Principles and Practice, PHI Learning

Sales & Advertising Management					
Semester: VI	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

1. To understand the principles and functions of sales and sales management.
2. To develop skills for managing sales force recruitment, training, and compensation.
3. To explore advertising strategies, media planning, and campaign evaluation.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Explain the selling process and key sales theories.
2. Assess sales organisational structures and managerial roles.
3. Apply methods of motivating, training, and compensating sales personnel.
4. Design advertising plans and evaluate media effectiveness.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks, and Internal Assessment shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: Introduction (10 hours)

Concept, Objectives and Functions of Sales Management. Importance and Limitations of Sales Management. Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process. Theories of selling. AIDA model of selling,

Unit II: Nature of Sales Management position (15 hours)

Nature of Sales Management position. Functions and qualities of sales executives. Sales Organisation- Purpose and types of Sales Organisations. Steps involved in setting up Sales Organisation. Factors determining the size of the Sales Organisation.

Unit III: Force Management & Compensation: (20 hours)

Concept and functions of a Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of Salesmen. Salesman's Training-objectives and methods of salesman training. Positive mental attitude, Effective Communication, Art of persuasion. Compensating Salesman: Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling sales personnel, Evaluation and Supervision.

Unit IV: Advertising: (15 hours)

Concept, Objectives and Classification. Advertising Media – important media and their merits and demerits. Advertising Budget: Factors determining size of advertising budget, Methods of determining Advertising Budget. DAGMAR Approach Creation of advertisement- concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency, Pre- and Post-testing Techniques. Trends in modern advertising media

Suggested Readings:

1. Still, Cundiff and Govoni -Sales Management, Pearson Edition

2. *Panda T, Sahadev S-Sales and Distribution Management, Oxford University Press*
3. *Sales Force Management – Johnston & Marshall, Tata McGraw-Hill Edition*
4. *Havaladar, Krishna K- Sales and Distribution Management, Tata McGraw-Hill*
5. *Narang, R, Advertising, Sales and Promotion, Pearson Education Aaker & Myers- Advertising Management, Prentice Hall Inc*
6. *Chunawala&Sethia- Foundations of Advertising Theory & Practice; Himalaya Publishing House*

Human Resource Management					
Semester: VI	Credit distribution of the course				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.	-	60hrs.	100

Learning Objectives:

1. To understand the core functions and strategic importance of Human Resource Management.
2. To explore key processes such as recruitment, training, compensation, and performance appraisal.
3. To examine contemporary HR practices and employee welfare initiatives.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Describe HRM concepts, functions, and planning processes.
2. Analyse recruitment, selection, and job change mechanisms.
3. Evaluate compensation structures and appraisal methods.
4. Interpret modern HR trends and welfare measures.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks, and Internal Assessment shall be of 30 Marks. The theory exam will be of 3 hours.

Unit I: Introduction to Human Resource Management (20 hours)

Definition, scope, Characteristics, importance and Objectives of HRM; Functions of HRM: HR Policies, HR planning- Concept, objectives and process of human resource planning; Job analysis - Job description and job specification, Uses of job analysis, Emerging horizons in HRM- Work Life Balance, Changes in Technology. Downsizing, Work Force Diversity. Human Resource Development (HRD) – Concept, Difference between HRM and HRD

Unit II: Recruitment and Selection (15 hours)

Meaning, Process, sources and methods of recruitment; Meaning of selection; Process of selection, Difference between recruitment and selection; Placement and induction, Training and Development- concepts and importance, methods, Job Changes; Promotion; Transfer, Demotion and Separation.

Unit III: Compensation and Performance Appraisal (15 hours)

Concepts and objectives; Methods of wage payment; Features of sound wage plan; Factors influencing wage and salary; Components of employee remuneration; Fringe benefits; Job evaluation- concepts, objective and methods; Performance Appraisal, concept, objectives and Methods of Appraisal;

Unit IV: Employee Welfare and Contemporary HR Practices (10 hours)

Employee welfare, Meaning, Importance and agencies of employee welfare, Types of Welfare Service, VRS, Flextime Schedule, E-HRM, HR Audit; Contemporary issues in Human Resource Management.

Essential/recommended readings:

1. Yoder, Dale: *Personnel Management and Industrial Relations*, Prentice Hall of India, New Delhi.
2. Dessler Gary: *Human Resource Management*, Pearson Education, New Delhi.
3. Worther, W. and Keith D.: *Human Resource and Personnel Management*, McGraw-Hill, New Delhi
4. Sherwani, NUK: *Human Resource Management*, Galgotia Publications Pvt. Ltd., Noida.
5. Pattanayak Biswaajeet: *Human Resource Management*, PHI Learning Pvt. Ltd., New Delhi.
6. Aswathappa, K: *Human Resource and Personnel Management*, Tata McGraw-Hill, New Delhi.

E-filing of Returns (IT&GST)					
Semester: VI	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	-	-	2	2	35+15
Total	-	-	30 hrs.	30 hrs	50

Learning Objectives:

1. To understand the fundamentals of income tax and individual tax computation.
2. To gain proficiency in the e-filing of income tax and TDS returns.
3. To apply tax compliance procedures using relevant online platforms and tools.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Compute total income and tax liability under the old and new regimes.
2. File income tax returns using the appropriate ITR forms.
3. Apply TDS provisions and complete TDS compliance.
4. Perform e-filing of TDS returns and reconcile using Form 26AS and TRACES.

Assessment Method:

3. There shall be 2 credit hours for practical + 1 hour of Tutorial.
4. Practical exam shall carry 35 marks, and the Internal Assessment shall be of 15 Marks. The practical exam will be for 2 hours.

Unit I: Overview Of Income Tax and Individual Taxation (6 hours)

Basic concepts: Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income; Residential status and incidence of tax; Heads of income and computation of income under each head (overview); Deductions under Chapter VI-A; Computation of total income and tax liability of individuals under both old and new tax regimes; PAN, Form 26AS, AIS/TIS; Due dates and interest/penalties for late filing; Advance tax: Applicability and computation

Unit II: E-Filing of Income Tax Returns (10 hours)

Concept and benefits of e-Filing; Types of ITR forms: Applicability of ITR-1 to ITR-5 and ITR-U; Step-by-step process for online filing and verification of returns; Filing of updated returns under Sec. 139(8A); Common errors and how to rectify them (revised returns, rectification u/s 154); Use of the income tax portal for downloading, tracking and responding to notices

Unit III: Tax Deducted at Source (TDS) (6 hours)

TDS: Concept, applicability, rates, and thresholds under various sections (194 series); Forms for exemption from TDS: Form 13, 15G, 15H; Due dates for TDS deposit and return filing, Penalties and interest on TDS defaults

Unit III: E-Filing of TDS Returns (8 hours)

Practical workshop on preparation and e-filing of TDS returns: Form 24Q and Form 26Q; TDS reconciliation using Form 26AS and TRACES

Essential/recommended readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Flair Publications Pvt. Ltd, Delhi.
2. Mittal, Naveen. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
3. Panwar, V & Mahajan, J. *Introduction to E-Filing of Returns*. Scholar Tech Press, Delhi.
4. Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Income Tax*. University Edition. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources:

1. *Income-tax Act, 1961*
2. www.incometaxindia.gov.in