

# MES Garware College of Commerce, Pune, India (Autonomous)

# Affiliated to Savitribai Phule Pune University, Pune

## **AUTONOMY HANDBOOK**

Choice Based Credit System - CBCS
(2021 Pattern)
With effect from Academic Year 2022-23

Degree Programme of Bachelor of Commerce (B.Com)

**Course Contents** 

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#### **Course Contents**

Course Code:	Marks: 100
B1-21/301 Subject / Course: Business Communication - I	Credits: 4

### **Course Objectives:**

- 1. To make the students understand the concept, process and importance of Business Communication.
- 2. To make the students understand the Methods and Channels of Communication.
- 3. To make them understand the importance of soft skills and to make them aware of the various traits required for Personality Development.
- 4. To make students familiar with recent trends in technologies used for Business Communication.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Gain knowledge on concept, process and importance of communication used in an organization.
- CO2: Understand different methods and channels of communication used in an organization.
- **CO3:** Understand importance of Soft Skills for Personality Development.
- **CO4:** Be familiar with recent trends in technologies used for Business Communication.

Unit	Unit Title	Contents	No. of Lectures
I	Introduction of Business Communication	<ol> <li>1.1 Introduction, Meaning and Definition of Communication</li> <li>1.2 Introduction, Meaning and Definition of Business Communication. Need for Communication in today's era.</li> <li>1.3 Characteristics, Importance of Communication.</li> <li>1.4 Principles of Effective Communication, Process of Communication</li> <li>1.5 Barriers to Effective Communication</li> <li>1.6 Remedies to overcome barriers.</li> </ol>	13
II	Methods and Channels of Communication	2.1 Methods of Communication – 2.1.1 Internal Communication 2.1.2 External Communication	16

Unit	Unit Title	Contents	No. of Lectures
		<ul> <li>2.2 Forms of Communication –</li> <li>2.2.1 Verbal Communication : Meaning, Merits and Demerits of Oral and Written Communication</li> <li>2.2.2 Non-Verbal Communication : Meaning and Importance of Non-Verbal Communication.</li> <li>2.3 Channels of Communication in the Organisation –</li> <li>2.3.1 Formal and Informal.</li> <li>2.4 Types of Formal Channels –</li> <li>2.4.1 Downward Communication</li> <li>2.4.2 Upward Communication</li> <li>2.4.3 Horizontal Communication</li> <li>2.4.4 Diagonal Communication</li> <li>2.4.5 Their Advantages and Disadvantages.</li> <li>2.5 Informal Channel – Grapevine Communication: Meaning, Patterns and Impact of Grapevine Communication.</li> <li>2.6 Merits and Demerits of Formal and Informal Channels of Communication</li> </ul>	
III	Soft Skills	3.1 Meaning, Need and Importance of soft skills. 3.2 Elements of soft skills. 3.2.1 Grooming, Manners & Etiquette 3.2.2 Effective Listening & Speaking 3.2.3 Interview Skills, Resume Writing and Job Application Letter. 3.2.4 Oral Presentation 3.2.5 Group Discussion. 3.2.6 Problem-solving skills 3.2.7 Time management abilities	16
IV	Recent Trends and Technologies in Business Communication	4.1 Technologies used in Business Communication – 4.1.1 Blog writing 4.1.2 Websites 4.1.3 Social Media Network: LinkedIn, WhatsApp, Twitter, Facebook, Instagram, YouTube 4.1.4 Video Conferencing 4.1.5 Email 4.1.6 Short messaging Services (SMS) 4.2 Etiquette in Social Media Communication	12
Total	No of Lectures		57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected  Conceptual understanding Knowledge / Skills / Attributes etc	Weigh tage of Marks (%)
I	Introduction of Business Communication	Lecture Method	Case Study analysis on Barriers to Effective Communi cation.	<ul> <li>Conceptual understanding of Business         Communication.     </li> <li>Effective Communication Skills Understanding of the Barriers to</li> <li>Communication and remedies to overcome them</li> </ul>	24%
II	Methods and Channels of Communication	Classroom Discussion	Nil	Understanding of:  • Methods of communication,  • Forms of communication  • Channels of communication in an organization  • Merits and demerits of channels of communication	26%
III	Soft Skills	Group Discussion & Case Studies	Case Study analysis based on Soft Skills	<ul> <li>Speaking, listening and interpreting skills</li> <li>Interview skills and presentation skills</li> <li>Problem solving and time management skills</li> </ul>	26%
IV	Recent Trends and Technologies in Business Communication	Presentations	Presentati ons by students on use of technologi es for Business Communi cation	Knowledge of: I. Recent trends in business communication. II. Technologies used in business communication	24%

## **Suggested Readings:**

Sr.No.	Title of the Book	Authors/s	Publication
1	Business Communication	Sehgal, M. K. Khetarpal, Vandana	Excel Books, New Delhi
2	Business Communication	Dr. Asha Kaul	PHI Learning Pvt. Ltd.
3	Modern Business Communication (Principles And Techniques )	Jain, J. N.,Singh, P. P. B.Tia, S. K.	New Delhi : Regal Publications
4	Basic Business Communication Skills For Empowering The Internet Generation	Lesikar, Raymond V. Flatley, Marie E	Tata Mc Hill Publishing Company Limited
5	Business Communication	Alurkar,Sudhir Joshi,V.A.	Narendra Publication
6	Business Communication	Dr.,Rhoda.A. , Dr. Aspi.H	Seth Publishers
7	Business Communication	H. Pradhan, D. S. Bhende & V. Thakur	Himalaya Pub. House
8	Business Communication	Natu, V G, Shetty, R. V.	Vipul Prakashan, Bombay
9	Communication For Business (A Practical Approach)	Taylor, Shirley	Pearson Edu

# **E-Learning Resources:**

Sr. No.	Торіс	Lectures (available on YouTube / Swayam / MOOCs, etc.)	Films	Journals / Articles / Case Studies
I	Introduction of Business Communication	https://onlinecourses.swayam2.ac.in/imb22_mg12/previewhttps://www.udemy.com/course/business-communication-course-irinaketkin/	http://eclm.unip une.ac.in/View.a spx?vid=212 http://eclm.unip une.ac.in/View.a spx?vid=215	https://www.ma nagementstudyg uide.com/busine ss- communication- articles.htm  https://hbr.org/2 022/01/commun icating- authentically-in- a-virtual-world

Sr. No.	Торіс	Topic Lectures Films (available on YouTube / Swayam / MOOCs, etc.)		Journals / Articles / Case Studies
II	Methods and Channels of Communication	Nil	http://eclm.unip une.ac.in/View.a spx?vid=213 http://eclm.unip une.ac.in/View.a spx?vid=214	10.1016/j.intco m.2006.07.007, https://www.jsto r.org/stable/2088 276
III	Soft Skills	https://onlinecourses.nptel.ac.in/noc22_hs08/previewhttps://www.udemy.com/course/personal-development-for-success/	https://www.you tube.com/watch? v=DUlsNJtg2L8 &list=PLLy_2i UCG87CQhEL CytvXh0E_y- bOO1_q	Dixon, J., Belnap, C., Albrecht, C., & Lee, K. (2010). The importance of soft skills. Corporate finance review, http://hdl.handle .net/10628/39
IV	Recent Trends and Technologies in Business Communication	https://www.ude my.com/course/s ocial-media- marketing-ads/	https://youtu.be/ q1ASmDnuOsc https://youtu.be/ 31wmLHNERdc https://youtu.be/ wQdQzlb7QDA	https://www.scie ncedirect.com/sc ience/article/pii/ S187704281405 4159

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Course Code:	Subject/Course : Corporate Accounting – I	<b>Marks</b> : 100
B1-21/302		Credits: 03

- 1. To acquaint the student with knowledge about Concept, Objectives and Applicability of Accounting Standards 5 and 10.
- 2. To develop understanding among the students regarding difference between Commencement and Incorporation of a company and the accounting treatment for Profit Prior to Incorporation.
- 3. To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013.
- 4. To provide knowledge to students about concept and methods of valuation of Shares and Goodwill

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Get acquainted with knowledge about Concept, Objectives and Applicability of Accounting Standards 5 and 10.
- **CO2:** Understand difference between Commencement and Incorporation of a company and the accounting treatment for Profit Prior to Incorporation.
- **CO3:** Prepare the Final Accounts of a Company as per Schedule III of the Companies Act 2013.
- CO4: Compute value of Shares and Goodwill

Unit	Unit Title	Contents	No of Lectures
I	Accounting Standards	1.1 Accounting Standards 5 and 10 with its applicability along with practical examples	08
II	Profit Prior to Incorporation	<ul> <li>2.1 Introduction to the process on Incorporation of a Company.</li> <li>2.2 Difference between Incorporation and Commencement of a Company.</li> <li>2.3 Accounting of income and expenses during pre and post incorporation period</li> <li>2.4 Basis of allocation and apportionment of income</li> </ul>	15

Unit	Unit Title	Contents	No of Lectures
		and expenses for the pre and post incorporation period.	
III	Company Final Account	<ul> <li>3.1 Preparation of Company Final Accounts – Forms and contents as per provisions of Schedule III of the Companies Act 2013.</li> <li>3.2 Related Adjustments and their treatments</li> </ul>	16
IV	Valuation of Shares and Goodwill	<ul> <li>4.1 Concept of Valuation of Shares</li> <li>4.2 Need for Valuation of Shares</li> <li>4.3 Special Factors affecting Valuation of Shares</li> <li>4.4 Procedure for registration under GST Methods of Valuation: <ul> <li>4.4.1 Net Asset Method</li> <li>4.4.2 Yield Basis Method</li> <li>4.4.3 Fair Value Method</li> </ul> </li> <li>4.5 Concept of Valuation of Goodwill</li> <li>4.6 Need for Valuation of Goodwill</li> <li>4.7 Methods of Valuation of Goodwill: <ul> <li>4.7.1 Number of years purchase of average profit method</li> <li>4.7.2 Capitalization method</li> <li>4.7.3 Annuity Method</li> <li>4.7.4 Super Profit Method <ul> <li>(Simple problems)</li> </ul> </li> </ul></li></ul>	18
Total	No of Lectures		57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome Conceptual ur Knowledg Attribu	nderstanding se / Skills / stes etc.	Weightage of Marks (%)
I	Accounting Standards	Interactive, Use of E- content	N/A	Understanding various basic concepts	Conceptual understanding & Fundamental Knowledge	26
II	Profit Prior to Incorporation	Interactive, Use of E- content	N/A	Understanding various basic concepts	Conceptual understanding & solving practical problems	27
III	Company Final Account	Interactive, Use of E- content	N/A	Understanding various basic concepts	Conceptual understanding & solving practical problems	28
IV	Valuation of Shares and Goodwill	Interactive, Use of E- content	N/A	Understanding various basic concepts	Fundamental Knowledge & solving practical problems	19

## **Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication
1.	Advanced Accounts	Shukla & Grewal	S. Chand & Co. Ltd., New Delhi
2.	Advanced Accountancy	S. P. Jain & K.N. Narang	Kalyani Publishers

Sr.	Title of the Book	Author/s	Publication
3.	Advanced Accountancy	R.L.Gupta&Radhaswamy	Sultan Chand & Sons, New Delhi
4.	Company Accounts	S.P. Jain & K.L. Narang	Kalyani Publishers
5.	Corporate Accounting	Dr. S. N. Maheshwari & S.K. Maheshwari	Vikas Publishing House
6.	Corporate Accounting	Mukharji & Hanif	Tata McGraw Hill Publication Company Limited
7.	Accounting Standards	As issued by Institute of Chartered Accountants of India.	ICAI

## **Suggested Web/E-Learning Resources:**

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Journals / Articles / Case studies
1.	Accounting Standards	Link: https://resource.cdn.icai.org/66490bos53751- cp1.pdf	The Chartered Accountant: Journal of the Institute of Chartered Accountants of India
2.	Profit Prior to Incorporation	https://youtu.be/26csH5ZVAds	The Accounting World: ICFAI Hyderabad
3.	Company Final Account	https://youtu.be/ToqEZmgdUiw	Journal of Accounting & Finance: Accounting Research Association of Jaipur.
4.	Valuation of Shares and Goodwill	https://youtu.be/GxqZnvflZsw	

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Course Code : B1-21/303	Subject/Course : Business Economics (Macro) - II	Marks:100 Credits:3

- 1. To familiarize students with the basic concepts of macroeconomics and its applicability.
- 2. To understand various concepts of National Income to assess internal and external economic status of the countries.
- 3. To create ability amongst the learners to evaluate critically classical and Keynesian Theories of Output and Employment.
- 4. To develop logical reasoning of students to analyze correlation amongst consumption, saving, investment and Income propagation.

#### **Course Outcome:**

After completing the Course, the student shall be able to:

- **CO1:** Students shall be able to understand basic macroeconomic concepts with applicability for the macroeconomic problems.
- **CO2:** Students will get knowledge about various national income concepts and will get encouraged to compare economic status of different countries.
- **CO3:** Students attention will be brought to the savior problems related to output and employment and application of the available theory to the said problems.
- **CO4:** Think logically and take an approach to look into the problems related to consumption, saving, investment and Income propagation and the inevitable time lapse.

Unit	Unit Title	Contents	No of Lectures
I	Introduction to Macroeconomics	<ul> <li>1.1 Meaning and Definition of Macro Economics</li> <li>1.2 Nature, Scope and Significance of Macro Economics.</li> <li>1.3 Macroeconomic Objectives and Policies</li> <li>1.4 Limitations of Macro Economics</li> </ul>	12
II	National Income	<ul><li>2.1 Meaning, Definitions and Significance of National Income concepts.</li><li>2.2 Concepts: Gross Domestic Product (GDP), Net Domestic Product (NDP), Gross</li></ul>	12

Unit	Unit Title	Contents	No of Lectures
		National Product (GNP), Net National Product (NNP), Per Capita Income (PCI), Personal Income (PI), Disposable Income (DI), Real Income and Nominal Income 2.3 Measurement of National Income: Output, Income and Expenditure methods 2.3.1 National Income at Market Price and Factor Cost 2.3.2 Methods and Difficulties in Calculating National Income 2.4 Circular Flow of Income: Four Sector Model. Introduction to Open Economy.	
III	Theories of Output and Employment:	<ul> <li>3.1 The Classical Theory of Employment: J. B. Say's Law of Market</li> <li>3.2 Keynesian Criticism on Classical Theory of Employment.</li> <li>3.3 Keynesian Theory of Employment and the concept of Effective Demand</li> </ul>	12
IV	Consumption, Saving, Investment and Income Propagation:	<ul> <li>4.1 The Consumption Function: Meaning 4.1.1 Marginal Propensity to Consume (MPC) 4.1.2 Determinants of Consumption. 4.1.3 Keynes' Psychological Law of Consumption.</li> <li>4.2 The Saving Function: Meaning 4.2.1 Marginal Propensity to Save (MPS) 4.2.2 Determinants of Savings 4.2.3 Relationship between Consumption Function and Saving Function</li> <li>4.3 The Investment Function: Meaning 4.3.1 Gross Investment and Net Investment 4.3.2 Types of Investment: Induced and Autonomous.</li> <li>4.4 Marginal Efficiency of Capital and its Determinants.</li> <li>4.5 Concepts of Investment Multiplier 4.6 Principle of Acceleration.</li> </ul>	12
		Teaching – Learning Process Evaluation Process	48 9
		Total	57

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected Conceptual understanding, Knowledge / Skills / Attributes etc	Weightage of Marks (%)
I	Introducti on to Macroeco nomics	Classroom Discussion, Participative Lectures	Not suggested	Students get detailed information about macroeconomics.	Approximately equal weightage to all the Units
II	National Income	Problem Solving Sessions	-	Students will be able to understand various concepts of national income and difficulties in the measurement.	"
III	Theories of Output and Employme nt:	Discussion on the read material for the purpose of comparative nalysis.	-	Students' ability to compare and analyze gets enhanced.	"
IV	Consumpt ion, Saving, Investmen t and Income Propagati on:	PowerPoint Presentation by students and group Discussion	-	Students ability to draw inferences and try to apply these to real economic life.	"

# **Mandatory Readings:**

Sr.	Title of the Book	Author/s	Publication
1.	Macro- Economic Theory	M L Jhingan,	Vrinda Publications (P) Limited
2.	Macroeconomics	N. Gregory Mankiw	Worth Publishers, New York
3.	Macro Economics	Rudiger Dornbusch, Stanley Fisher & Richard Startz	Tata McGraw Hill Education Private Limited (Latest Edition), US
4.	E-Book Macroeconomics	H. L. Ahuja	

# **Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication
1.	Economics	Paul A Samuelson and William D Nordhaus.	McGRAW – HILL international Edition.
2.	Samashti ArthshstriyVishleshan	Shridhar Deshpande, Vinayak Deshpande,	Himalaya Publication House.
3.	Theories of value: output and employment	John Eatwell,	Thames Polytechnic, 1979
4.	Businss Economics	Dr.J.P.Mishra,	Sahitya Bhavan Publications, Agra.
5.	Macroeconomics	A Global Text, Sampat Mukherjee,	New Central Book Agency Private Limited (Latest Edition), New Delhi
6.	Macroeconomics: A Rough Guide, in Macroeconomics: A Reader	Ed.) Brian Snowdon and Howard Vane	Routledge
7.	Business Economics (Macro)	Dr. Rasal, Bhadane, Fernandes	Idol Publication, Pune-2
8.	Macroeconomics: A Critical Companion	Ben Fine & Ourania Dimakou	Pluto Press (Latest Edition)

Sr.	Title of the Book	Author/s	Publication
9.	A History of Macroeconomics: From Keynes to Lucas and Beyond	Michel De Vroey	Cambridge University Press (Latest Edition)
10	Analytical Macroeconomics: From Keynes to Mankiw	Sampat Mukherjee	New Central Book Agency Private Limited
11	Macroeconomic	K R Gupta, R.K.Mandal, Amita Gupta	Atlantic Publishers and distributor's pvt.ltd.
12	Money, Inflation, and Business Cycles the Cantillon Effect and the Economy	Arkadiusz Sieroń. Abingdon	Routledge, 2019. NewYork
13	Macroeconomics	N. Gregory Maki	Worth Publishersw, New York
14	The General Theory of Employment, Interest, and Money	John Maynard Keynes	General Press
15	An Analysis of John Maynard Keyne's The General Theory of Employment, Interest and Money	John Collins	CRC Press, 2017.
16	Why I am paying more?	Satish Deodhar	-
17	Day to Day Economics	Satish Deodhar	-

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Course Code:	Subject/Course : Business Management-I	<b>Marks</b> : 100
B1-21/304		Credits: 3

- 1. To provide basic knowledge and understanding about various concepts of modern business management.
- 2. To help the students to get an idea about the process of planning, basics of decision-making skills and forecasting.
- 3. To guide the students to comprehend the relation between authority, power and responsibility along with the concepts like organizing, staffing and recruitment.
- 4. To acquaint the students with the concepts like direction & teamwork.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Develop a basic understanding of the term modern business management.

**CO2:** Understand the steps in planning, decision-making and forecasting.

CO3: Understand the importance and relationship between the concepts like organization, staffing, recruitment, authority, power and responsibility.

**CO4:** Familiarized with the various aspects of direction and team work.

Unit	Unit Title	Contents	No of Lectures
I	Introduction of Management	<ol> <li>Meaning definition of Management</li> <li>Need for Management study</li> <li>Process and Levels of Management</li> <li>Functions of Management</li> <li>Contribution of F.W. Taylor, Henry Fayol, Peter Drucker.</li> </ol>	14
II	Planning and Decision- Making	<ul> <li>2.1 Meaning, Definition and Nature of Planning</li> <li>2.2 Forms and Types of Planning</li> <li>2.3 Steps in Planning</li> <li>2.4 Limitations of Planning</li> <li>2.5 Various Ways to Overcome the Limitations in Planning</li> <li>2.6 Meaning and Techniques of Forecasting</li> <li>2.7 Meaning, Types and Steps in Decision-Making.</li> </ul>	15

Unit	Unit Title	Contents	No of Lectures
III	Organization and Staffing	3.1 Meaning and Principles of Organization 3.2 Factors Affecting Organization Structure 3.3 Concepts of Authority, Power and Responsibility 3.4 Delegation of Authority 3.5 Difficulties in Delegation of Authority 3.6 Ways to Overcome Barriers to Delegation 3.7 Need and Importance of Staffing 3.8 Sources and Methods of Recruitment	16
IV	Direction and Team Work	<ul><li>4.1 Meaning, Elements, Principles, Techniques and Importance of Direction.</li><li>4.2 Concept of Team Work, Group Dynamics and Group Behavior</li></ul>	12
Total	No of Lecture	es	57

Unit	<b>Unit Title</b>	Teaching	Project	Outcome Expected		Weightage
		methodology	(If any)	Conceptual un	nderstanding	of Marks
				Knowledg	e / Skills /	(%)
				Attribu	tes etc.	
I	Introduction	Interactive,	N/A	Understanding	Conceptual	26
	of	Films on		various basic	understanding	
	Management	Process of		concepts &	&	
		Management		thoughts	Fundamental	
		and Films on			Knowledge	
		Management				
		Thinkers				
II	Planning and	Student Group	N/A	Students will	Conceptual	27
	Decision-	Activities which		get an idea	understanding	
	Making	involve		about how		
		Planning and		planning works		
		Decision		in real life.	Experiential	
		Making			learning	

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome Expected Conceptual understanding Knowledge / Skills /		Weightage of Marks
				Attribu		(%)
III	Organization and Staffing	Lectures by Industry Experts and Documentaries on Organization and Staffing	N/A	Students will understand the implementation of both the concepts.	Conceptual understanding & Application Skill	28
IV	Direction and Team Work	Role Play/Group Discussion/Case Study	N/A	Students will understand importance of proper direction and team work.	Fundamental Knowledge  Analytical Skill  Reflective Thinking	19

# **Suggested Readings:**

Sr. No	Title of the book	Author	Publication
1.	Essentials of Management	Horol Koontz and Iteinz Weibrich	McGrawhills International
2.	Management Theory & Practice	J.N.Chandan	N/A
3.	Principles & Practice of Management	Dr. L.M.Prasad	Sultan Chand & Sons, New Delhi
4.	Business Organization & Management	Dr. Y.K. Bhushan	N/A
5.	Business Environment and Policy  – A Book on Strategic  Management	Francis Cherunilam	Himalaya Publishing House
6.	Principles of Management	Tripathi, Reddy	Tata McGraw Hill

## **Suggested Web/E-Learning Resources:**

Sr. No.	Topic of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
1.	Introduction of Management	https://managemagazine.com/blogtalk/leadership-management/most-popular-leadership-management-articles-managemagazine-2017/	Films on Process of Management and Films on Management Thinkers	Planning and Decision- Making Journal of Management/ Journal of Management Studies
2.	Planning and Decision- Making	http://irphouse.com/ijesbm/ij esbmv2n1_01.pdf https://www.ccsenet.org/jour na l/index.php/emr/article/view/ 41031	Documentaries	Journal of Management/ Journal of Management Studies
3.	Organization and Staffing	https://www.managementstu dyguide.com/staffing- function-articles.htm https://www.researchgate.net /publication/247570058 Staffing_in_the_21st_Centur y_New Challenges_and_Strategic_O pportunities	Lectures of Industry Experts and Documentaries on Organizing and Staffing	Journal of Management/ Journal of Management Studies
4	Direction and Team Work	https://www.nytimes.com/gui des/business/manage-a- successful-team https://www.managementstu dyguide.com/team-building- articles.htm	Documentaries	Journal of Management/ Journal of Management Studies

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Course Code :	Subject / Course : Elements of Company Law	Total Marks : 100
B1-21/305		Credits: 03

- 1. To introduce the concept of a Company as a business form under the Companies Act, 2013.
- 2. To get acquainted with the provisions of the Companies Act, 2013 regarding the formation and incorporation of a company.
- 3. To understand the principal documents required for the formation of a company.
- 4. To know the various modes for raising capital for the company.

#### **Course Outcome:**

After completing the Course, the student shall be able to

**CO1:** Get acquainted with meaning, nature, and kinds of Company.

**CO2:** Have a comprehensive understanding of the company law on the formation of a new Company in India.

**CO3:** Explore the contents and importance of principal documents of the company.

**CO4:** Get an insight into the provisions of the capital of the Company.

Unit	Unit Title	Contents	No of lectures
I	The Companies Act, 2013: Introduction and Concept	<ul> <li>1.1 History and Background of Company Law</li> <li>1.2 Introduction to the Companies Act, 2013: Meaning, Definitions, Key Concepts, Nature, Applicability, and Features of a Company; Comparison of Company as a form of business organization vis-à-vis the other forms of business entities like Sole Proprietorship, Partnership, and LLP.</li> <li>1.3 Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages, Privileges and their Conversion into each other.</li> <li>1.4 Other kinds of Companies: One Person company, Section 8/Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company, Associate Company, Producer Company, Nidhi Company, Government Company, etc.</li> </ul>	16

Unit	Unit Title	Contents	No of lectures
II	Formation and Incorporation of a Company	<ul> <li>2.1 Stages in the Formation and Incorporation.</li> <li>2.1.1 Promotion: Meaning of the term 'Promoter' / Promoter Group, their legal Position, Rights &amp; Liabilities of Promoters, Pre-incorporation contracts.</li> <li>2.1.2 Registration/ Incorporation of a Company: - Procedure, Documents to be filed with ROC, Certificate of Incorporation, Compliances related to Public Company, Effects of Certificate of Registration.</li> <li>2.1.3 Capital Subscription</li> <li>2.1.4 Commencement of Business</li> </ul>	12
III	Principal Documents	<ul> <li>3.1 Documents relating to Incorporation</li> <li>3.1.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.</li> <li>3.1.2 Articles of Association: Meaning- Contents and form of Articles- Alteration of articles-</li> <li>3.1.3 Principles in Company law: Doctrine of Ultra Vires, Doctrine of constructive notice, Doctrine of Indoor Management, Lifting or piercing the corporate veil.</li> <li>3.2 Documents relating to Raising of Capital</li> <li>3.2.1 Prospectus: Meaning, contents, Statutory requirements in relation to prospectus, Types of Prospectus: Red Herring Prospectus; Abridged Form of Prospectus; Deemed Prospectus; Shelf prospectus; Statement in lieu of prospectus, Misstatement in a prospectus and Liabilities for Mis-statement.</li> </ul>	13
IV	Capital of the Company	<ul> <li>4.1 Various Modes for Raising of Capital <ul> <li>4.1.1 Owned Capital: including private</li> <li>placement, public issue, rights issue, bonus shares,</li> <li>ESOS, Sweat Equity Shares, Buy-back of Shares</li> <li>(By an offer for sale)</li> <li>4.1.2 Debt/Borrowed Capital; Concept of Securities</li> </ul> </li> <li>4.2 Share Capital: Meaning, Structure, Definition, Nature, and Kinds of Shares.</li> <li>4.3 Allotment of Shares: Meaning- Statutory provisions for allotment, improper and irregular allotment- <ul> <li>Consequences of irregular allotment.</li> </ul> </li> <li>4.4 Other relevant concepts: Meaning- Requisites of a valid</li> </ul>	16

Unit	Unit Title	Contents	No of lectures
		call, calls in advance, Share Certificates: Meaning, Provisions regarding the issue of share certificates-Forfeiture, Surrender, Transfer, and Transmission of Shares.	
Total	No of Lectures	S	57 (48 min)

Unit	Unit Title	Teaching methodology	Project / Hands-on	Outcome e Conceptual une	•	Weightage of Marks
		meenouology	exposure / Practice- based	of Knowledg Attribute	e / Skills /	(%)
I	The Companies Act, 2013: Introduction and Concept	Case Studies, PowerPoint Presentation, Group Discussion, Library Visit, Class Discussion.	Different Kinds of Company	To Understand the concept of a company	To equip students with the knowledge of nature and types of Companies.	28
II	Formation and Incorporation of a Company	The project, Quiz Competition, Case Studies, Interaction with the Industry Expert, Class Discussion, Internet Resources. Visit ROC office	Steps involved in the formation of the Company	To acquaint the students with procedure of formation of company.	To Understand the company registration process	21

Unit	Unit Title	Teaching	Project /	Outcome e		Weightage
		methodology	Hands-on	Conceptual und	_	of Marks
			exposure /	of Knowledg	e / Skills /	(%)
			Practice-	Attributes etc.		
			based			
III	Principal	Case studies,	Principal	To acquaint the	To learn	23
	Documents	Team	Documents -	students with	about the	
		Exercise,	MOA, AOA,	the role and	documents	
		Field visit,	and	importance of	to be filed	
		Moot Court,	Prospectus.	various	with ROC.	
		PowerPoint		Documents		
		Presentation,		like MOA,		
		Group		AOA, and		
		Discussion		Prospectus.		
IV	Capital of the	The project,	Various	To give	To gain	
	Company	Quiz	Modes for	Comprehensive	knowledge	28
		Competition,	Raising	insight about	about the	
		Case Studies,	Capital	the capital of	capital of	
		Library		the Company	the	
		Assignment,		and Various	company	
		Class		Modes for		
		Discussion.		Raising it.		

## **Suggested Readings:**

Sr.	Title of the Book	Author/s	Publication	Place
1.	The Companies Act with Rules	Taxmann	Taxmann	-
2.	The Companies Act, 2013	Bharat	Bharat Law House Pvt. Ltd.	Delhi
3.	Company Law-A Comprehensive Text Book on Companies Act 2013	Dr. Sanjay Dhamija,	Taxmann	-
4.	Company Law	Dr S R Meyani	Asia Law House,	Mumbai
5.	Guide to Memorandum, Articles & Incorporation of Company	Bhandari & Makheeja	Lexis Nexis	-
6.	Company Law	Avtar Singh	Eastern Book Company	-
7.	Elements of Company Law	N D Kapoor	Sultan Chand and Sons	-

Sr.	Title of the Book	Author/s	Publication	Place
8.	Law Dictionary	-	-	-
9.	Guide to the Companies Act	Ramaiya	Lexis Nexis	Nagpur

## Web References

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
2	https://www.icai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India

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Course Code:	Subject/Course : Business Administration - I	<b>Marks</b> : 100
B1-21/306A (I)		Credits :4

- 1. To understand the concept of business and various functions of business administration.
- 2. To provide basic knowledge about various forms of business organizations.
- 3. To acquaint the students with business environment and its implications.
- 4. To make them aware about the recent trends in business and study the various stages in business promotion, documents required for starting the business.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Understand the concept of business and various functions of business administration.

**CO2:** Gain basic knowledge about various forms of business organizations.

**CO3:** Get acquainted with the concepts and constituents of business environment and implications.

**CO4:** Understand the recent trends in business and various stages in business promotion as well as the documents required for starting the business.

Unit	Unit Title	Contents	No. of Lectures
I	Introduction to Business Administration	<ol> <li>1.1 Business-Definition, Characteristics, Scope and Objectives of Business-Economic &amp; Social Perspectives.</li> <li>1.2 Commerce-Meaning, Concept, Trade &amp; Aids to trade</li> <li>1.3 Meaning &amp; Definition of the Term:         <ul> <li>Administration, Management and Organisation, Functions of Administration.</li> </ul> </li> </ol>	13
II	Types of Business Organizations	<ul> <li>2.1 Types of Business organizations:</li> <li>2.2 Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Non- Profit Joint Stock Company under Section 25 of the Companies Act, NGO, One Person Company,</li> </ul>	18

Unit	Unit Title	Contents	No. of Lectures
		MNC, MSME Unorganised (informal)v/s Organized sector (registered/incorporated) 2.3 MSME policy and various schemes 2.4 Entrepreneurship: Meaning, definition and importance, objectives, skills and qualities required of an entrepreneur, case study of a successful local entrepreneur	
III	Business Environment	<ul> <li>3.1 Meaning of Business Environment Constituents of Business Environment Economic, Social, Legal, Cultural, Educational, Political, Technological, Natural and international.</li> <li>3.2 Impact of New Policies on Business Administration</li> </ul>	14
IV	Business Promotion and Development	<ul> <li>4.1 Business unit- Promotion, Concept, Stages in business promotion,</li> <li>4.2 Business development: Concept, process</li> <li>4.3 Business components to be focused for development like markets, customers and relationships</li> </ul>	12
Total	No. of lectures	•	57

Unit	Unit Title	Teaching Methodology	Project (If any)	Conceptual Knowled	e expected understanding ge / Skills / ibutes	Weightage of Marks (%)
I	Introduction to Business Administration	Group Discussion	Group Discussion on functions of Business Administration and difference in 'Administration and Management'	Students will get an idea about the basic concepts and functions in administration of business	Knowledge attribute and Communication skill will improve	25 %

Unit	Unit Title	Teaching Methodology	Project (If any)	Conceptual Knowled	e expected understanding ge / Skills / ributes	Weightage of Marks (%)
II	Types of Business Organizations	Case study based PPT on various entrepreneurs	Visit to sole proprietors, partnership firms and NGOs to study the functions of business administration	Students will get an idea about how different forms of business organizations can be formed and operated.	Analytical skills and thinking ability	25%
III	Business Environment	Study of the impact of pandemic on MSMEs.	Interviews of entrepreneurs to study the impact of Lockdown	Students will get practical knowledge and true experience of functioning /operations of business	Knowledge and Interview skills, Questionnaire making	25%

## **Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Modern Business Organization & Management	N.Mishra, Majestic Books Hounslow	Allied Publishers Pvt. Ltd
2	Essentials of Business Administration	Ashwathappa-	Himalaya Publication
3	Business Administration	S.C.Saxena-	Sahitya Bhavan
4	Business Administration	Sharma D. K.	Centrum Press
5	Business Administration	Robinson Maurice Henry	Forgotten Books
6	The Administrative Processes	Stephen Robbins	Prentice-Hall; 2nd edition
7	Business Organization and Management	P C Tulsian	McGraw Hill Education

Sr. No	Title of the Book	Author/s	Publication
8	Modern Business Administration	Robert C.	Pitman Publication
9	Handbook of Business Administration	Maynard, H.B	McGraw-Hill

## **Suggested Web/E-Learning Resources:**

Sr. No.	Topic Of the Lecture	Lectures (Available on Youtube / Swayam / MOOCS etc.)	Films	Journals / Articles / Case studies
1.	Introduction to Business Administration	https://www.udemy.com/co urses/search/?src=ukw&q=b usiness+administation https://www.youtube.com/w atch?v=HZcXup7p5-8	N/A	https://doi.org/10.2307/ 2548975
2.	Types of Business Organizations	https://www.udemy.com/co urse/intro-to-business- administration-for-deca/	N/A	N/A
3.	Business Environment	https://www.youtube.com/watch?v=EK53DG6BRJ8	N/A	https://openknowledge. worldbank.org/handle/ 10986/8253 https://www.ukessays.c om/essays/international -business/analysis-of- indias-business- environment.php
4.	Business Promotion and Development	https://www.youtube.com/watch?v=pEF11SI340Mhttps://www.udemy.com/courses/search/?src=ukw&q=Business+Promotion+and+Development	N/A	https://www.investope dia.com/articles/person al- finance/090815/basics- business- development.asp https://bdsresults.com/c ase-study-4/

## **Suggestive Mini Projects:**

Topics of mini projects for group:

- To study the impact of Covid-19 / Lockdown on MSMEs
- To Study the Government announcements for businesses and its usefulness and application.
- Analysis of various Acts applicable to business and make a chart activity.
- Visit to NGOs which supports the start-ups and administer the activities.
- Taking interviews of Entrepreneurs.
- Making a questionnaire for head of business/Company/Organization's interview
- Transforming interview in to Business facts and presentation of it.

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Course Code:	Subject/Course : Banking and Finance (Indian	Marks:100
B1-21/306B (I)	Banking System - I)	Credits:4

- 1. To provide basic knowledge and information about recent trends in the Indian Banking System.
- 2. To understand functioning of the central bank and currency system in India
- 3. To know the role of Public Sector Banks in the Indian Banking System.
- 4. To make aware about Indian Private Banks, Foreign Banks and future of Private Sector Banks.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Students come to know about fundamental knowledge of the Indian Banking System and Recent trends.
- **CO2:** Students shall understand the functioning of the central bank in India and relate the Prevailing currency system.
- **CO3:** Students will be able to know the place of Public Sector Banks in Economic Development.
- **CO4:** Students are enabled to identify complementarily of Private Sector Banks to the Public Sector Banks and growing importance of Private Sector Banks.

Unit	Unit Title	Contents	No of lectures
I	Indian Banking System	<ul> <li>1.1 Evolution and Structure of Banking in India</li> <li>1.1.1 Organized and unorganized Financial Sector</li> <li>1.2 Bank and Non-Bank Finance Companies (NBFCs)</li> <li>1.3 Scheduled Banks and Non-Scheduled Banks</li> <li>1.4 Role of Banking in Economic Development</li> <li>1.5 Recent trends and challenges faced by banks in India</li> </ul>	12
II	The Central Bank	<ul> <li>2.1 Definition of 'Central Banking'</li> <li>2.2 Evolution of Reserve Bank of India (RBI)</li> <li>2.3 Functions of Reserve Bank of India</li> <li>2.4 Present Currency System in India</li> <li>2.5 Understanding Concepts: Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate, Reverse Repo Rate, Variable Reverse Repo Rate</li> </ul>	12

Unit	Unit Title	Contents		No of lectures
		(VRRR).		
III	Public Sector Banks	<ul> <li>3.1 Definition and ownership pattern of Public Sector Banks</li> <li>3.2 Classification of Public Sector Banks</li> <li>3.2.1 State Bank of India –Evolution, Functions and Performance</li> <li>3.2.2 Nationalized Banks: Social control, Meaning of Nationalization, Arguments for and against Nationalization with reference to current Indian Scenario.</li> <li>3.2.3 Introduction to Regional Rural Banks</li> <li>3.2.4 Introduction to Lead Bank Scheme</li> <li>3.3 Mergers of the Banks</li> </ul>		12
IV	Private Sector Banks	<ul> <li>4.1 Meaning and features of Private Banking</li> <li>4.2 Classification of Private Banks : i) Indian Private Banks – Old and New ii) Foreign Banks</li> <li>4.3 Performance and role of Private Banks in India</li> <li>4.4 Future of Private Sector Banks in India.</li> </ul>		12
Tot	Total No of Lectures (48 minutes each)		Teaching – Learning Process Evaluation Process	48 09
			Total	57

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected  Conceptual understanding Knowledge / Skills	Weightage of Marks %
				/ Attribut es etc.	
I	Indian	1. Description method	Not	Students will	Approxim
	Banking	Class Discussion	Suggested	understand the	ately Equal
	System			Indian Banking	weightage
				System.	to all the
					Units.

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Conceptual understanding Knowledge / Skills / Attribut es etc.	Weightage of Marks %
II	The Central Bank	<ol> <li>Students interaction</li> <li>Web References</li> <li>Library work</li> </ol>	Writing a report based on the guest lecture	Students become aware about the Indian Central Bank and current rates.	•
III	Public Sector Banks	1. Panel Discussion	Project	Students will get acquainted with the importance of Public Sector Banks and its role in Economic Development.	
IV	Private Sector Bank	<ol> <li>Students PPT</li> <li>Study of Annual         Performanc e Reports of Banks     </li> <li>Web references of Forign Banks.</li> </ol>	Visit to a bank	Students know about the growing impacts of Private Sector Banks and will be able to evaluate their performance.	

# **Mandatory Readings:**

Sr No.	Title of the Book	Author/s	Publication
1	Innovations in Banking Services	Suneja H. R.,	Himalaya Publishing House, Mumbai,1994.
2	Banking and Finance	Edition 1st, Joshi, Shrikant	Indian Banking System paper
3	Banking in India	Khan Ahmed Masoor Khan	-
4	Financial Market and Institutions	Bhole L.M.	Tata McGraw Hills.

## **Suggested Readings:**

Sr No.	Title of the Book	Author/s	Publication
1	Indian Banking System	Deb Joyeeta	Evince Publishing. (2019)
2	Indian Banking-Nature and Problems	Desai Vasant	Himalaya Publishing House. (2007)
3	Banking Principles and Operations	Gopinath M.N.	Pearson Publication
4	Managing Indian Banks	Joshi, Vasant and other The Challenges Ahead	Response Books, New Delhi. (2002)
5	Indian Banking System- Growth, Challenges and Government Initiatives	Mallik, Chaudhury and Sarkar,	Kalpaz Publications. (2018)
6	Indian Banking	Nararajan and Parameswaran	S. Chand Company Ltd. New Delhi. (2007)
7	Banking in India: Past, Present and Future	Shahi Ujjwala	New Century Publications(2013)
8	Indian Banking System	Trivedi, Chaudhary and other	RBD Publication, Jaipur. (2015)
9	Indian Banking System	Trivedi I.V. and JatanaRenu	RBSA Publisher. (2010)
10	Report on Trend and Progress of Banking in India India'2017-18, 2018- 19	2019-20- Reserve Bank of India	-

## Web references Recommended:

- 1. www.rbi.org
- 2. www.sbi.org

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Course Code:	Subject/Course: Business Laws and Practices – I	Marks: 100
B1-21/306C (I)		Credits - 04
		(Theory 03 +
		Practical $01 = 04$ )

- 1. To make students understand basic concepts, administrative setup, and functionality of the Maharashtra Agricultural Produce Marketing Act, 1963.
- 2. To introduce basic terms and principles of insurance, the claim settlement procedure, etc.
- 3. To make the students understand the features and principles of life insurance, various types of life insurance, the nomination of policy, etc.
- 4. To understand about IT Act, 2000 and Electronic Governance.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Understand basic concepts, administrative setup, auctioning process, etc. of MAPM Act, 1963.
- **CO2:** Understand the basic terms of insurance, various types of insurance, and claim settlement process.
- **CO3:** Get an insight into life insurance, its principles, types, nominations, etc.
- **CO4:** Gain knowledge about provisions of IT Act, 2000 relating to digital signature, Egovernance etc.

Unit	Unit Title	Contents	No of lectures
I	Maharashtra	1.1 Introduction; Meaning of Agricultural	14
	Agricultural	Produce, Agriculturist, Broker, Buyer, bye-	
	Produce	laws, Commission Agent, Director, Coolee,	
	Marketing	Local Authority, Market Area, Market	
	(development and	Committee, Processor, Secretary, Retail sales.	
	regulations) Act,	1.2 State Marketing Board, Establishment of	
	1963	National Integrated Produce Market, Direct Marketing.	
		1.3 Establishment of private market and farmer-consumer market and redressal of disputes.	
		1.4 Contract Farming Agreement (Sec. 5),	
		Marketing of Agricultural Produce (Sec 6 to	
		10)	

Unit	<b>Unit Title</b>	Contents	No of
			lectures
II	General Insurance	<ul> <li>2.1 Characteristics of Insurance, Importance of Insurance, Basic Principles of General Insurance.</li> <li>2.2 Contract of Insurance, Type of Insurance.</li> <li>2.3 Important terms – Insurer, Insured, Premium, Policy subject matter of Insurance, Claim and Proposal, Insurance Interest.</li> <li>2.4 Double Insurance and Reinsurance.</li> <li>2.5 Meaning of Fire Insurance, Marine Insurance &amp; Miscellaneous Insurance</li> </ul>	14
III	Life Insurance	<ul> <li>3.1 Meaning, Definition of Life Insurance, Features of Life Insurance, Importance of life insurance.</li> <li>3.2 Basic Principles of Life Insurance, Advantages of Life Insurance, Types of Life Insurance Policy.</li> <li>3.3 Procedure of Life Insurance Policy.</li> <li>3.4 Settlement of Claims of Life Insurance Policy, Nomination of Policy.</li> <li>3.5 LIC: Objectives, Constitution &amp; Functions, Challenges before LIC, Social Responsibility of LIC.</li> </ul>	15
IV	Information Technology Act,2000	<ul> <li>4.1 Evolution of the IT Act, Digital Signature and Electronic Signature.</li> <li>4.2 Electronic Governance, Attribution.</li> <li>4.3 Acknowledgment and Dispatch of Electronic Records, Secure Electronic Records, and Secure Electronic Signature Introductions. (Sec 1 to 16)</li> </ul>	14
Total N	o of Lectures		57
			(48 min)

### **Teaching Methodology:**

Unit	<b>Unit Title</b>	Teaching	Project /		expected	Weightage of Marks
		methodology	Hands on exposure /		ınderstanding ge / Skills /	of Marks (%)
			Practice	Attributes etc		(70)
			based			
I	Maharashtra Agricultural Produce Marketing (development and regulations) Act, 1963	Cases of MAPM to be Studied. Group Discussion Article Reviews	Project report to be prepared on efficiency & effectiveness of MAPM	Understanding the actual working of MAPM & its legal applications with benefits to the stakeholders.	Students will gain basic knowledge of the MAPM Act, 1963 and awareness about marketing of Agricultural	25
					Produce	
II	General Insurance	Benefits of Insurance to be discussed in Groups. Use of Internet Sources, Discussion on Claim Settlement.	Project Report to be prepared on benefits of General Insurance to the beneficiaries	Understanding the concept of general insurance, various ways to minimize different types of risks.	It will help the students to gain insights of General Insurance	25
III	Life Insurance	Benefits of Insurance to be discussed in Groups. Use of Internet Sources. Discussion on Claim Settlement.	Project report on benefits of Life insurance.	The legal framework of Life insurance. Insights & benefits to be understood to minimize financial risk.	It will help the students to gain insights of Life Insurance	25

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected Conceptual understanding Knowledge / Skills / Attributes etc		Weightage of Marks (%)
IV	Information Technology Act, 2000	Use of Internet Sources, Case laws on Information Technology.	Project report on Cyber Security Measures & Prevention of cyber fraud.	Awareness about cyber security.	To gain knowledge about legalities pertaining to transactions conducted through electronic data exchange, electronic communication or other means of e-commerce.	25

# **Projects:**

Sr. No.	Торіс	Project/s
01	Marketing of Agricultural Produce	Projects on auction process at APMC.
02	Insurance Documents and Policy Terms and Conditions	Projects on buying an insurance policy.
03	Settlement of Claims of Life Insurance of Policy	Projects on the claim settlement process.
04	Electronic Governance Registration of Establishments	Projects on Online data analysis with library sources

### **References:**

Sr. No.	Title of the Book	Author/s	Publication
01	MAPM	Bare Act	Government
			Publication
02	General Insurance	Dr. L P Gupta	Dr. L P Gupta,
03	Information Technology Act,	Sachdeva Editorial Unit	Sachdeva Law
	2000		Publishers
04	Economic, Business &	Amit Vohra and Rachit	Bharat Law House
	Commercial Laws	Dhingra	
05	Business Law for Managers	Prof. P. K. Goel	Dreamtech Press
			India

Sr. No.	Title of the Book	Author/s	Publication
06	Information Technology Act,	Bare Act	Government
	2000		Publication

### Web References:

Sr. No.	Website Address	Institution
1	https://www.mca.gov.in	Ministry of Corporate Affairs
2	https://www.icai.org	ICAI - The Institute of Chartered Accountants of India
3	https://www.icsi.edu	ICSI - Institute of Company Secretaries of India

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Course Code:	Subject/Course: Cost and Works Accounting- I	Marks: 100
B1- 21/306D (I)		Credits: 04

- 1. To acquaint the students with basic Concepts of Cost, Cost Accounting and its importance
- 2. To enable the students to classify the costs and prepare the Cost Sheet
- 3. To acquaint the students with the Purchase Procedure and Material Control System
- 4. To provide insights on the Inventory Control System.

#### **Course Outcome:**

### After completing the Course, the students will be able to:

- **CO 1:** Understand the basic Concepts of Cost, Cost Accounting and its importance
- **CO 2:** Classify the costs and prepare the Cost Sheet
- CO 3: Get knowledge of Purchase Procedure and Material Control System
- **CO 4:** Get insights on Inventory Control System

Unit	Unit Title	Contents	No of Lectures
I	Basics of Cost Accounting	1.1 Concept of Cost, Types of Cost, Items excluded from Cost	12
	Accounting	1.2 Costing, Cost Accounting and Cost Accountancy	
		1.3 Limitations of Financial Accounting	
		Accounting	
		1.5 Relationship between Cost Accounting, Financial Accounting and Management Accounting	
		1.6 Cost Objects, Cost Units and Cost Centers	
		1.7 Role of a Cost Accountant in an organization	
		1.8 Introduction to Cost Accounting Standards (CAS)	
II	Elements of Cost &	2.1 Classification of Cost, CAS 1	16
	Preparation of Cost Sheet	2.2 Elements of Cost: Material, Labour and other Expenses	
		2.3 Preparation of Cost Sheet, Tender (including E-Tender), Quotation and	

Unit	Unit Title	Contents	No of Lectures
		Estimates	
III	Purchase Procedure and Documentation	<ul> <li>3.1 Need and Essentials of Material Control</li> <li>3.2 Functions of the Purchase     Department</li> <li>3.3 Principles of Purchasing and Purchase     Procedure</li> <li>3.4 Purchase Documentation</li> </ul>	12
IV	Inventory Control	<ul> <li>4.1 Meaning and Importance of Inventory Control</li> <li>4.2 Methods of Inventory control</li> <li>4.2.1. Stock Levels</li> <li>4.2.2 Economic Order Quantity (EOQ)</li> <li>4.2.3 ABC analysis</li> <li>4.2.4 Perpetual and Periodic Inventory Control</li> <li>4.2.5 Physical Verification</li> <li>4.2.6 Inventory Turnover Ratio</li> </ul>	17
Total N	No of Lectures	,	57

# **Teaching Methodology:**

			Outcome	e expected	Weightage of Marks (%)
Unit	Unit Title	Teaching methodology	-	Conceptual understanding Knowledge / Skills / Attributes	
			e	tc.	
1	Basics of Cost Accounting	Expert Talk	Understand the basic concepts	Conceptual understanding	20%
	recounting	Power Point	of Cost, Cost	understanding	
		Presentations	Accounting and	Fundamental	
			its importance	Knowledge	
		Group		_	
		discussions			
2	Elements of	Power Point	Classify the	Conceptual	30%
	Cost and	Presentations	costs and	clarity	
	Preparation		prepare the Cost		
	of Cost Sheet	Quiz	Sheet	Application skills	
		Analysis of			
		published			
		Tenders and			
		Quotations			

			Outcome	Outcome expected	
Unit	Unit Title	Teaching methodology	Conceptual understanding Knowledge / Skills / Attributes etc.		Marks (%)
3	Purchase Procedure and Documentation	Lectures of industry experts  Case studies  Power Point Presentations	Get knowledge of Purchase Procedure and Material Control System	Fundamental knowledge Practical Exposure	20%
4	Inventory Control	Guest Lecture Visit small Units or manufacturing unit	Get insights on Inventory Control System	Conceptual Understanding Practical Exposure	30%

# **Suggested Readings:**

Sr. No	Title of the Book	Author/s	Publication
1	Cost Accounting (Intermediate)	Study Material, ICAI, Kolkata	Institute of Cost Accountants of India, Kolkata
2	Cost and Management Accounting	Study Material, ICAI, New Delhi	Institute of Chartered Accountants of India, New Delhi
3	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastava	Tata Mcgraw Hill, New Delhi
4	Advanced Cost Accounting and Cost Systems	Ravi M. Kishor	Taxmann, New Delhi
5	Purchasing Strategy Text and Cases	P. Gopalkrishnan and M. S. Sandhya	Streling Publications (P) Ltd.
6	Advanced Cost Accounting	Jain and Narang	Kalyani Publication, New Delhi
7	Purchasing and Inventory Control	K. S. Manon	Shroff Publications
8	Cost Accounting- Principles & Practices	Dr. M. N. Arora	Vikas Publishing House, New Delhi

Sr. No	Title of the Book	Author/s	Publication
9	Principles and Practice of Cost Accounting	N.K. Prasad	Book syndicate Private Ltd, Kolkata
10	Cost Accounting: Methods and Problems	B. K. Bhar	Academic Publications, Kolkata

# **E – Learning Resources:**

Sr. No.	Topic	Lectures (YouTube / Swayam / MOOCs / etc.)	Study Material / Journals / Articles /
			Case Studies
1	Basics of Cost Accounting	https://onlinecourses.nptel.ac.in/n oc20_mg53/preview	https://icmai.in/uploa d/Students/Syllabus20 16/Inter/Paper-8-
2	Elements of Cost and Preparation of Cost Sheet	https://onlinecourses.nptel.ac.in/n oc20_mg53/preview	January-2021.pdf
		https://nptel.ac.in/courses/110101 132	https://www.icsi.edu/ media/webmodules/p ublications/2.%20CM
3	Purchase Procedure and Documentation	https://nptel.ac.in/courses/110106 045	A-Executive.pdf  Articles from the
4	Inventory Control	https://nptel.ac.in/courses/110105 095	Professional Journals like:
			• The Management Accountant
			The Chartered     Accountant
			The Chartered Secretary

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Course Code:	Course: Business Entrepreneurship - I	Marks: 100
B1-21/306E (I)		Credits: 4

- 1. To understand the concepts of Business Entrepreneurship and its aspects.
- 2. To make students aware of the qualities and traits of being an entrepreneur and to study the new age of the entrepreneur and to know its various aspects.
- 3. To understand the concept and relevance of Group Entrepreneurship and Self-help groups.
- 4. To study the types of ethics and responsibilities towards the society in the conventional and corporate sector in the new edge followed by the rules and regulations.

#### **Course Outcome:**

After completing the course, the student shall be able to -

**CO1:** To develop the entrepreneurial mindset.

CO2: To be able to understand certain skillsets which can enhance entrepreneurial abilities.

CO3: To get acquainted with observation skills, analytical skills, and design thinking skills.

**CO4:** To be able to understand the concepts of Business Ethics and Social Responsibility.

Unit	Unit Title	Contents	No of
			Lectures
1	Entrepreneur	1.1 Concept, Need, and Importance.	18
	and	1.2 Self Employment V/s	
	Entrepreneurship	Entrepreneurship, Importance of	
		Wealth Creation	
		1.3 Buildingling entrepreneurial	
		mindset –	
		1.3.1 Creation of Dream	
		1.3.2 Entrepreneurial Initiative	
		1.3.4 Entrepreneurial Competencies	
		and qualities.	
		1.4 Achievement Motivation –	
		Kakinada Experiment	

Unit	Unit Title	Contents	No of
2	New Age Entrepreneur	2.1 Entrepreneurial Traits – Study of	Lectures 18
		Conventional and New Age Entrepreneurs	
		with reference to the real-life examples of	
		the following sectors – (Concept,	
		Opportunities - Case Studies)	
		2.2 Conventional - Manufacturing & Trading	
		in goods and services.	
		2.3 New Age Entrepreneurs	
		2.4 Internet-Based Entrepreneurs	
		2.5 Environmental Entrepreneurs	
		2.6 Social Entrepreneurs	
		2.7 Artistic Entrepreneurs	
		2.8 Technology-driven Entrepreneurs	
3	Group Entrepreneurship	3.1 Concept of Group Entrepreneurship -	12
		Meaning and Significance- Individual	
		Entrepreneurship V/s Group	
		Entrepreneurship. Advantages and	
		Disadvantages of Group Entrepreneurship.	
		(Case Studies)	
		3.2 Self Help Group: Definition, Meaning and	
		Evolution- Nature- Scope of SHG,	
		Administration Functions, and Operation of SHG's.	
		Role of Self-Help Groups in rural	
		development and Women Empowerment.	
		Challenges and Opportunities.	
		(Case Studies)	
4	Business Ethics	4.1 Business goals and Social Responsibility	9
	and Social	4.2 Social Responsibility towards their	
	Responsibility of	Stakeholders: Investors, Owners,	
	Business	Employees, Government and Society at	
		Large. (Case studies)	
		4.3 Leadership by Example. Code of Ethics -	
		Ethical Structure-	
		4.4 Social Audit. Brief Introduction to	
		Corporate Governance.	
Total	No of Lectures	1	57

### **Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected		Weightage of Marks (%)
				Conceptual und	erstanding	(1.2)
				Knowledge / Skills /		
1	Entrepreneur and Entrepreneurs hip	Lecture Method, Case Studies, PPT presentation	Case study-based report by the students & its presentati on in the class.	To understand the concept of Entrepreneur and Entrepreneurship     To develop the entrepreneurial	To develop the conceptual understanding	30%
2.	New Age Entrepreneur	Lecture Method, Expert talks, Interviews of Entrepreneurs by students.	Case study-based report by the students & its presentati on in the class.	To develop the     The ability of     positive thinking.     To be able to     modernize tactics     to solve social or     environmental	1. Igniting an entrepreneu rial spirit 2. Developing thinking skills.	30%

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome ex	pected	Weightage of Marks
		meenodology				(%)
				Conceptual und	erstanding	,
				Knowledge / Skills /	<b>Attributes etc</b>	
3.	Group Entrepreneurs hip	Lecture Method, study visits, group discussion, Idea Generation Workshop.	Case study-based report by the students & its presentati on in the class.	1. To understand the concept of Individual Entrepreneurship and Group Entrepreneurship along with their significance. 2. To make aware of the concept Self Help Group with its functions to enhance the knowledge in entrepreneurship. 3. To Comprehend the concept and objectives of startup and Make in India. 4. To understand the concept of Business Incubation Centres.	1. Developing critical thinking skills. 2. Making the students aware about the current Ecosystem and Governmen t initiatives.	25%
4	Business Ethics and Social Responsibilit y of Business	Lecture Method, Case studies, E- learning resources.	N/A	To be able to understand the business ethics and social responsibility of business w.r.t. practices in entrepreneurship (e.g. corruption, harmful behaviour to the society).	Understandin g and realizing the ethical values and responsibilitie s.	15%

# **Suggested Readings:**

Sr. No.	Title of the book	Author/s	Publication
1	Dynamics of	Desai Vasant	Himalaya Publishing House,
	Entrepreneurship		New Delhi Business
			Environment
2	Business Environment	Francis Cherunilam	Himalaya Publishing House
3	Entrepreneurship	Khanna S.S,	S. Chand Publishing, New
	Development		Delhi
4	Entrepreneurship	Gupta, Shrinivasan,	S. Chand Publishing, New
	Development		Delhi
5	Indian Economy	Ruddar Datt, K.P.M.	New Delhi
		Sundharam, S.	
		Chand	
6	Vyawasaya Udyojagata	Dr. S. L. Shiragave	Success Publication, Pune

### **E-Learning Resources:**

Sr.	Topic	Lectures (available on	Films	Journals / Articles
No.	_	YouTube / Swayam /		/ Case Studies
		MOOCs, etc.)		
1	Entrepreneur	https://www.youtube.com/watc	https://www.yout	https://journals.sage
	and	h?v=qBFSPT9xoDg&list=PLl5	ube.com/c/Youn	pub.com/home/iei
	Entrepreneurs	viI556JdT3Bn0adtESRczCoPX	gentrepreneursfo	https://www.youtub
	hip	I1K36	rum	e.com/c/StartupStori
				esTV
			https://www.yout	
			ube.com/c/Startu	
			pStoriesTV	
2	New Age	N/A	https://www.yout	N/A
	Entrepreneur		ube.com/c/Youn	
			gentrepreneursfo	
			rum	

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Course Code:	Subject / Course: Marketing Management-I	Marks: 100
B1-21/306F (I)		Credits:3+1

- 1. To understand the concept of Marketing Management, and to get the basic knowledge of Marketing Management.
- 2. To acquaint the students with the various marketing management strategies and the concept of Consumer Behavior theories.
- 3. To understand the concept of marketing planning, its process, and relevance.
- 4. To know the importance of International Marketing and various forces that influence International Marketing.

#### **Course Outcome:**

#### After completing the course, the student shall be able to-

- **CO1:** Analyze and use the Marketing Management strategies and theories.
- CO2: Understand the Marketing Management strategies and consumer behavior practices.
- **CO3:** Understand the concept and effectiveness of Marketing Planning.
- **CO4:** Students get the knowledge of International Marketing and understand the importance of the same.

Unit	Unit Title	Contents	No of lectures
I	Elements of	1.1 Introduction and Meaning of Marketing	13
	Marketing	Management.	
	Management	1.2 Nature & Scope of Marketing Management	
		1.3 Features of Marketing Management	
		1.4 Functions of Marketing Management	
		1.5 Components of Marketing Management	
		1.6 Problems of Marketing Management	
		1.7 Marketing Management Philosophy	
		1.8 Marketing Characteristics in the Indian Context	
		1.9 Marketing Management Process	

Unit	Unit Title		Contents	No of
II	Morketine	2.1	Markating Stratagy	lectures 15
11	Marketing Strategy and	2.1	Marketing Strategy 2.1.1 Introduction	13
	Strategy and Consumer		2.1.1 Introduction 2.1.2 Concept of Strategy	
	Behaviour		1 65	
	Bellaviour		E E 53	
			<ul><li>2.1.4 Significance of Marketing Strategy</li><li>2.1.5 Aim of Marketing Strategy</li></ul>	
			2.1.5 Aim of Marketing Strategy 2.1.6 Marketing Strategy Formulation	
			2.1.7 Bases of Formulating Marketing	
			Strategy	
			2.1.8 Types of Marketing Strategy	
		2.2	Consumer Behaviour	
		2.2	1.2.1 Introduction	
			1.2.1 Introduction 1.2.2 Meaning of Consumer Behaviour	
			1.2.3 Definition of Consumer	
			1.2.4 Scope of Consumer Behaviour	
			1.2.5 Determinants of Consumer Behaviour	
			1.2.6 Concept of Motivation	
			1.2.7 Theories of Motivation	
			1.2.8 Multivariable Models of Consumer	
			Behaviour	
			1.2.9 Buying Motives & Consumer	
			Importance of Buying Motives	
			1.2.10 Monadic Models of Consumer	
			Behavior	
III	Marketing	3.1	Introduction and Meaning of Marketing	15
111	Planning	3.1	Planning	10
		3.2	Definition	
		3.3	Nature	
		3.4	Scope	
		3.5	Elements	
		3.6	Importance	
		3.7	Types of Marketing Planning	
		3.8	Principles behind Successful Planning	
		3.9	Steps in Marketing Planning Process	
		3.10	Relevance in Marketing Planning	
		3.11	Structure of Marketing Plan	
		3.12	Constraints to Effective Marketing Planning	
IV	Introduction to	4.1	Introduction and Meaning of International	14
_ ,	International		Marketing	- '
	Marketing	4.2	Definition of International Marketing	
	T.Turketing	4.3	Scope of International Marketing	
		4.4	Objectives of International Marketing	
		4.5	Facets of International Marketing	
		4.6	Benefits of International Marketing	
		4.7	Limitations of International Marketing	
		т./	Limitations of international Marketing	

Unit	Unit Title		Contents	No of lectures
		4.8	Forces influencing International Marketing	
		4.9	Forces restraining International Marketing	
Total No	o. of Lectures	•		57

# Teaching Methodology -

Unit	Unit Title	Teaching methodology	Project / Hands-on exposure	Outcome expected		Weightage of Marks (%)
			Practice- based	Conceptual understanding of Knowledge / Skills / Attributes etc.		
I	Elements of Marketing Management	PowerPoint Presentation, Article Review, Survey Analysis	Market survey	To get acquainted with the basics of Marketing Manageme nt subject	Conceptual and fundamenta l knowledge to be developed.	23%
II	Marketing Strategy and Consumer Behaviour	Group Discussion, Quiz, Poster Making	Interviews of the Buyers/ consumers	It will help students to know the preferences, likes and dislikes of the consumer which lead to the further modernizat ion of the sales strategies by marketers.	Conceptual and practical knowledge. Communic ation skills.	26%
III	Marketing Planning	Powerpoint presentation, Group Discussion, Survey Analysis Expert Lecture.	Interviews of sellers and marketers.	To get acquainted with the knowledge of how the market plan is prepared	Practical knowledge and conceptual learnings. Communic ation skills.	26%

Unit	Unit Title	Teaching methodology	Project / Hands-on exposure	Outcome expected		Weightage of Marks (%)
			/ Practice-	Conceptual understanding of		
			based	Knowledge / Skills /		
				Attribu	ites etc.	
				by the		
				sellers in		
				the market.		
IV	Introduction	Powerpoint	Report on	To get	Theoretical	
	to	presentation,	understan	acquainted	and	
	International	Group	ding	with the	conceptual	24%
	Marketing	discussion	internation	knowledge	knowledge.	
			al	of		
			marketing.	internation		
				al		
				marketing.		

# **Projects:**

Sr. No.	Topic	Project/s
01	Elements of Marketing Management	A project on the understanding process of Marketing Management
02	Marketing Strategy and Consumer Behaviour	A project on understanding Consumer Behavior in the market. OR A project based on the Marketing Strategy of a particular unit.
03	Marketing Planning	A project on Marketing Planning Strategy of any business unit.
04	International Marketing	Case study

### **Suggested Readings:**

Sr.	Title of the book	Author/s	Publication
No			
1	Marketing Management	Philip Kotler	Pearson Publication
2	Marketing Management	Rajan Saxena	McGraw Hill Education
3	Principles of Marketing	Philip Kotler	Pearson Publication

Sr.	Title of the book	Author/s	Publication
No			
4	Marketing Planning and	Subhash Jain & George	Cengage Learning India Pvt.
	strategy	Haley	Ltd
5	Marketing Strategy	Anil Mishra & Amit Kumar	Excel Books
		Mishra	
6	Consumer Behaviour:	Ramanuj Muzumdar	McGraw Hill Publication
	Insight from Indian Market		
7	Retail Management	Gibson Vedamani	Jayco Publication
8	Marketing Management	V. S. Ramaswamy & S.	Macmillan Publication
		Namakumari	

# **E-learning resources:**

Sr. No	Topic	Lectures / YouTube / Swayam / MOOC	Films	Journals / Articles / Case studies
1	Elements of Marketing Management	https://onlinecourses.sw ayam2.ac.in/cec20_mg0 6/preview	Lectures on Basics of Marketing	http://jmm-net.com/
2	Marketing strategy and consumer behavior	https://onlinecourses.sw ayam2.ac.in/imb21_mg 27/preview	Lectures on consumer behavior and marketing strategies	https://www.scimagojr.com/journalsearch.php?q=19700187623 &tip=sid
3	Marketing Planning	https://onlinecourses.npt el.ac.in/noc19_mg48/pr eview	Documentaries	http://www.mmaglobal.org/publications/mmj/current-pastissues/
4	International Marketing	https://onlinecourses.npt el.ac.in/noc19_mg49/pr eview	Lectures of International Marketing	https://serialsjournals.com/inde x.php?route=product/product&p roduct_id=606

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Course Code:	Course: Tax Procedure & Practices (Vocational)	Marks: 100
B1-21/307(5)	Subject: Income Tax	Credits: 3+1

- 1. To understand provisions of Income Tax Act for computation of profits and gains from business/profession
- 2. To understand provisions for computing Capital Gain
- 3. To understand provisions for computing Income from other sources and deductions under Chapter VI A and clubbing of income
- 4. To understand provisions of income Tax Act for computation of Gross total income, taxable income and tax liability

Note: Finance Act immediately preceding the Academic Year will be applicable.

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Compute profits and gains from business/profession.

CO2: Compute capital gains

**CO3:** Compute income from other sources, deductions under Chapter VI A and clubbing of income.

**CO4:** Compute Gross total income, taxable income and tax liability.

Unit	Unit Title	Contents	No of lectures
I	Profit and Gains from Business or Profession	1.1 Profit and Gains from Business or Profession (With Practical Problems)	17
II	Income from Capital Gains	2.1 Income from Capital Gains (With Practical Problems)	14
III	Income from Other sources	3.1 Income from Other sources and Deductions Under Chapter VIA and Clubbing of Income (With Practical Problems)	13
IV	Computation of Taxable Income & Tax Liability for Individual Assessee	4.1 Computation of Gross Total Income, Net Taxable Income & Income Tax Liability for Individual Assessee (With Practical	13

Unit	Unit Title	Contents	No of lectures
		Problems)	
Total No of Lectures			57 (48 min)

### Teaching methodology:

Unit	<b>Unit Title</b>	Teaching	eaching Project / Hands		e expected	Weightage
		methodology	on exposure /		understanding	of Marks
			Practice based		lge / Skills /	(%)
					butes etc	
I	Profit and	a) Pre	NA	Understand	Comprehension	25
	Gains from	Literature		various	Skill	
	Business or	b) Classroom		concepts &		
	Profession	Teaching		definitions		
		c) Library visit		under		
		d) Home		Income Tax		
		Assignment		Act, 1961		
		e) MCQ: Test				
		Your				
		Knowledge	37.	1	~	~ ~
II	Income from	/	NA	Understand	Comprehension	25
	Capital	Teaching		rules for	Skill	
	Gains	b) Group		deciding		
		Discussion		Residential		
		c) Home		Status of the		
		Assignment		person,		
		d) Case Studies		Knowing		
		e) MCQ: Test Your		incomes which are		
		Knowledge		not		
				chargeable to tax		
III	Income from	a) Classroom	NA	Understand	Application	25
111	Other	Teaching	INA	Computation	Skill	23
	sources	b) Problem		of Income	SKIII	
	Sources	Solving		under the		
		c) PPT				
		,		Tiona Salary		
		/				
		Your				
		Presentation d) Home Assignment e) MCQ: Test		Head Salary		

Unit	Unit Title	Teaching	Project / Hands	-		Weightage
		methodology	on exposure / Practice based	Conceptual understanding Knowledge / Skills /		of Marks (%)
			1100100 2000	Attributes etc		(/*)
IV	Computation	a) Classroom	Filling Income	Understand	Application	25
	of Taxable	Teaching	Tax Return -1	Computation	Skill	
	Income &	b) Problem		of Income		
	Tax	Solving		under the		
	Liability for	c) Home		Head House		
	Individual	Assignment,		Property		
	Assessee	d) Case Studies				
		e) MCQ: Test				
		Your				
		Knowledge				

#### **References:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2.	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3.	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	Sahitya Bhawan Publication	Agra
4.	Direct Taxes	Gaur V P & Narang	Kalyani Publications	New Delhi

### Web Links:

- 1. www.icai.org
- 2. www.icsi.edu
- 3. www.icmai.in

**Note:** Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable.

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<b>Course Code:</b>	Course: Tax Procedure & Practices (Vocational)	Marks: 100
B1-21/308(6)	Subject: Goods & Services Tax and Profession Tax	Credits: 3+1

- 1. To acquaint with the provisions of classification of Goods and Services, Exemptions & Different Rates under GST law.
- 2. To acquire the ability to interpret the provisions of the Time and Value of supply.
- 3. To develop an ability to understand provisions of the Composition levy scheme under GST law.
- 4. To introduce to the basic provisions of Maharashtra Profession Tax Act, 1975.

#### **Course Outcome:**

After completing the course, the student shall be able to

- **CO1:** Understand classification of Goods and Services, Exemptions & Different Rates under GST law.
- **CO2:** Analyze and interpret the provisions of Time and Value of supply.
- **CO3:** Understand the applicability of provisions in respect of composition levy scheme under GST Law.
- **CO4:** Understand to the basic provisions & Applicability of Maharashtra Profession Tax Act, 1975

Unit	Unit Title	Contents	No of lectures
I	Classification of	1.1 Classification of Goods & Services	15
	Goods & Services	1.1.1 Leviability of Tax	
		1.1.2 Goods versus services	
		1.1.3 Negative List and Other Exemptions	
		1.1.4 Rates of GST	
		1.1.5 HSN & SAC identification	
II	Time and Value	2.1 Time and Value of supply (with basic problems)	18
	of supply	2.1.1 Time of supply of goods & services	
		2.1.2 Change in rate of tax in respect of supply of goods or services	
		2.1.3 Time limit for issuing tax invoice	
		2.1.4 Rules for determination of value of taxable	
		supply	
		2.1.5 Valuation of taxable supply	
III	Composition levy	3.1 Composition levy	14
		3.1.1 Conditions for availing Composition Scheme	
		3.1.2 Benefits of availing Composition Scheme	
		3.1.3 Periodicity of payment of GST and filling of	

Unit	Unit Title	Contents	No of lectures
		returns for composition scheme	
		3.1.4 Rules for switching over from composition	
		Scheme	
IV	Maharashtra	4.1 Maharashtra State Tax on Professions, Trades,	10
	Profession Tax	Callings and Employments Act, 1975.	
	Act	4.1.1 Purpose and scope of Maharashtra state profession tax Act	
		4.1.2 Concepts and important definitions under Maharashtra state profession tax Act	
		4.1.3 Levy of profession tax	
		4.1.4 Registration under profession tax and tax on employees	
		4.1.5 Payment and Returns under profession tax	
Total N	No of Lectures		57
			(48 min)

# Teaching methodology:

Unit	Unit Title	Teaching	Project /	Outcome expected		Weightage
		methodology	Hands on		understanding  ge / Skills /	of Marks (%)
			exposure		outes etc	(70)
			• /			
			Practice			
			based			
I	Classification	a) Pre	NA	Understand	Basic	25
	of Goods &	Literature		Classification	understanding	
	Services	b) Classroom		of Goods &		
		Teaching		Services as		
		c) Test your		per GST Law		
		Knowledge				
		d) Library visit				
II	Time and	a) Classroom	NA	Understand	Conceptual	25
	Value of	Teaching		Time &	Understanding	
	supply	b) PPT		Value of		
		Presentation		Supply		
		c) Home				
		Assignment				
		d) Quiz				
		Competition				
		e) Test your				
		Knowledge				

Unit	Unit Title	Teaching methodology	Project / Hands on exposure / Practice based	Outcome expected Conceptual understanding Knowledge / Skills / Attributes etc		Weightage of Marks (%)
III	Composition levy	a) Classroom Teaching b) Group Discussion c) Test your Knowledge	NA	Understand Composition Levy under GST	Practical Knowledge & Awareness	25
IV	Maharashtra Profession Tax Act	a) Classroom Teaching b) PPT Presentation c) Test your Knowledge	NA	Learn Maharashtra Profession Tax act Provisions	Comprehension Skill	25

### **Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Indirect Taxation	Girish Ahuja & Ravi Gupta	Bharat Law House	New Delhi
2.	Indirect Tax Laws	Dr. Yogendra Bangar	Aadhya Academy	Jaipur
3.	Indirect Taxes	Vinod Singhania	Tasmans Publication	New Delhi
4.	Indirect Taxes	H C Mehrotra	Sahitya Bhawan Publication	Agra
5.	Bare Act CGST, SGST, IGST	H C Mehrotra	Sahitya Bhawan Publication	Agra

### Web Links:

- 1. www.icai.org
- 2. www.icsi.edu
- 3. www.icmai.in

**Note:** Finance Act, GST Council Recommendations & other amendments in taxation law enacted immediately preceding the Academic Year will be applicable.

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Course Code B1-21/309	Subject / Course: Environment Awareness course	Marks: 50 Credits : 2
B1-21/309	Subject / Course: Environment Awareness course	Credits: 2

- 1. To acquire the knowledge, values, attitudes, commitment and practices needed to protect and improve the environment.
- 2. To make students conscious towards better Ecosystem.
- 3. To create awareness of various natural resources
- 4. To build knowledge about necessary bio-diversity and ecological conservations and to address complex environmental issues

#### **Course Outcome:**

After completing the course, the student shall be able to

**CO1:** Understand how their actions affect on the environment.

**CO2:** Develop Consciousness about the Eco-system

CO3: Build knowledge and implement necessary practices for utilization of various natural resources

**CO4:** Motivate to implement various practices of bio-diversity and to preserve ecological conservations of complex environmental issues.

Unit	<b>Unit Title</b>	Contents	No of
			Lectures
I	Introduction to	1.1 Multidisciplinary nature of	10
	environmental studies	environmental studies	
		1.2 Scope and importance; Concept of	
		sustainability and sustainable	
		development	
II	Ecosystems	2.1 What is an ecosystem?	12
		2.2 Structure and function of ecosystem	
		2.3 Energy flow in an ecosystem: food	
		chains, food webs and ecological	
		succession.	
		2.4 Case studies of the following	
		ecosystems : a) Forest ecosystem b)	
		Grassland ecosystem c) Desert	
		ecosystem d) Aquatic ecosystems	
		(ponds, streams, lakes, rivers,	
		oceans, estuaries)	
	Natural Resources:	3.1 Land resources and landuse change	17
III	Renewable and Non-	3.2 Land degradation, soil erosion and	
	renewable Resources	desertification	

Unit	Unit Title	Contents	No of Lectures
		<ul> <li>3.3 Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations</li> <li>3.4 Water: Use and over-exploitation of surface and ground water, floods, droughts conflicts over water (international &amp; inter-state)</li> <li>3.5 Energy resources: Renewable and non renewable energy sources, use of alternate energy sources,</li> </ul>	Dectares
		growing energy needs, case studies  4.1 Levels of biological diversity:     genetic, species and ecosystem     diversity  4.2 Biogeographic zones of India;     Biodiversity patterns and global	18
IV	Biodiversity and Conservation	biodiversity hot spots 4.3 India as a mega-biodiversity nation; Endangered and endemic species of India 4.4 Threats to biodiversity: Habitat loss,	
		poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	
Total No o	f Lectures	4.5 Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	57

# **Teaching Methodology:**

Unit	Unit Title	Teaching methodology	Project (If any)	Outcome expected  Conceptual understanding Knowledge / Skills / Attributes etc	Weightage of Marks (%)
I	Introduction to environmental studies	Presentations, Lectures series, Video Clips	NA	The student shall be able to understand how their decisions and actions affect on the environment	18%
II	Ecosystems	Presentations, Lectures series, Video Clips	NA	Students will be able to develop Consciousness about the Eco-system	21%
III	Natural Resources: Renewable and Non-renewable Resources	Presentations, Lectures series, Video Clips	NA	It will able to build knowledge and practices, necessary practices of various natural resources	30%
IV	Biodiversity and Conservation	Presentations, Lectures series , Video Clips	NA	It will able to motivate to implement various practices of biodeversity and to preserve ecological conservations of complex environmental issues	31%

# **Suggested Readings:**

Sr. No	Title of the book	Author/s	Publication
1	Silent Spring.	Carson, R. 2002.	Houghton Mifflin Harcourt
2	This Fissured Land: An Ecological History of India	Gadgil, M., & Guha, R. 1993	Univ. of California Press.
3	Global Ethics and Environment	Gleeson, B. and Low, N. (eds.) 1999	London, Routledge
4	Water in Crisis. Pacific Institute for Studies in Dev	Gleick, P. H. 1993.	Environment & Security. Stockholm Env. Institute, Oxford Univ.
5	Principles of Conservation Biology.	Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll	Sunderland: Sinauer Associates, 2006.
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