



**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**

| <b>Sr. No.</b> | <b>Course Code</b> | <b>Name of the Course (Paper / Subject)</b>                                   | <b>Pg. No.</b> |
|----------------|--------------------|-------------------------------------------------------------------------------|----------------|
| 1              | B1-21/401          | Business Communication - II                                                   | 3              |
| 2              | B1-21/402          | Corporate Accounting – II                                                     | 8              |
| 3              | B1-21/403          | Business Economics (Macro) - II                                               | 12             |
| 4              | B1-21/404          | Business Management-II                                                        | 17             |
| 5              | B1-21/405          | Elements of Company Law                                                       | 22             |
| 6              | B1-21/406A (II)    | Business Administration-II                                                    | 27             |
| 7              | B1-21/406B (II)    | Banking and Finance (Indian Banking System - II)                              | 32             |
| 8              | B1-21/406C (II)    | Business Laws and Practices – I                                               | 37             |
| 9              | B1- 21/406 D (II)  | Cost and Works Accounting- II                                                 | 42             |
| 10             | B1-21/406E (II)    | Business Entrepreneurship - II                                                | 47             |
| 11             | B1-21/406F (II)    | Marketing Management-II                                                       | 53             |
| 12             | B1-21/407(7)       | Tax Procedure & Practices (Vocational)<br>Subject: Income Tax                 | 58             |
| 13             | B1-21/408(8)       | Tax Procedure & Practices (Vocational)<br>Subject: Goods & Services Tax (GST) | 62             |

## Course Contents

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                      |                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br><b>B1-21/401</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Subject / Course: Business Communication - II</b> | <b>Marks: 100</b><br><b>Credits: 4</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To make the students understand the importance, qualities, and layout of business letters.</li> <li>2. To enable the students to understand the types and drafting of Business Letters.</li> <li>3. To equip the students with required skills for drafting of the organization's internal correspondence.</li> <li>4. To know the meaning of reports, types, structure and their usefulness in the organization.</li> </ol> |                                                      |                                        |
| <p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Understand the important qualities and layout of business letters.</p> <p><b>CO2:</b> Draft the various types of business letters.</p> <p><b>CO3:</b> Get familiar with organization's internal correspondence.</p> <p><b>CO4:</b> Understand the meaning &amp; types of reports, its structure &amp; usefulness in the organization.</p>                                                 |                                                      |                                        |

| Unit | Unit Title                             | Contents                                                                                                                                                                                                      | No. of Lectures |
|------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| I    | Business Letters                       | 1.1 Meaning and Importance of Business Letters<br>1.2 Physical Appearance and Qualities of Business Letters<br>1.3 Layout of Business Letters                                                                 | 18              |
| II   | Types and Drafting of Business Letters | 2.1 Enquiry Letters<br>2.2 Replies to Enquiry Letters<br>2.3 Order Letters<br>2.4 Credit and Status Enquiries<br>2.5 Sales Letters<br>2.6 Complaint Letters<br>2.7 Collection Letters<br>2.8 Circular Letters | 16              |

| Unit                        | Unit Title              | Contents                                                                                                                                                                                                                       | No. of Lectures |
|-----------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| III                         | Internal Correspondence | 3.1 Office Memo (Memorandums)<br>3.2 Office Orders<br>3.2 Office Circulars<br>3.4 Press Release                                                                                                                                | 12              |
| IV                          | Report Writing          | 4.1 Meaning and Significance of Reports<br>4.2 Structure of Reports; Negative, Persuasive and Special Reporting<br>4.3 Types of Reports<br>4.3.1 Informal Report – Proposals;<br>4.3.2 Formal Reports;<br>4.3.3 Project Report | 11              |
| <b>Total No of Lectures</b> |                         |                                                                                                                                                                                                                                | <b>57</b>       |

**Teaching Methodology:**

| Unit | Unit Title                             | Teaching methodology | Project (If any)                                                             | Outcome expected                                                                                                                                                                  | Weightage of Marks (%) |
|------|----------------------------------------|----------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      |                                        |                      |                                                                              | Conceptual understanding<br>Knowledge / Skills / Attributes etc                                                                                                                   |                        |
| I    | Business Letters                       | Lecture Method       | Collect 5 real-time Business Letters & critically evaluate them.             | Students will understand:<br>Business correspondence<br>Formal ways of communication and its importance and qualities<br>Students will understand the concept of business letters | 24%                    |
| II   | Types and Drafting of Business Letters | Lecture Method       | Understanding External Business Correspondence through Simulation Exercises. | Students will understand:<br>Various types of business letters, its importance and formats/layout<br>Drafting of Business letters<br>Drafting of internal                         | 26%                    |

| Unit | Unit Title              | Teaching methodology                                            | Project (If any)                                                                                                   | Outcome expected                                                                                                                                                          | Weightage of Marks (%) |
|------|-------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      |                         |                                                                 |                                                                                                                    | Conceptual understanding<br>Knowledge / Skills / Attributes etc                                                                                                           |                        |
|      |                         |                                                                 |                                                                                                                    | correspondences of an Organisation.                                                                                                                                       |                        |
| III  | Internal Correspondence | Collecting various internal correspondences of an Organisation. | Understanding Internal Business Correspondence through Simulation Exercises.                                       | Students will gain Knowledge of:<br><br>Internal correspondence types and its importance<br>Writing skills of internal correspondence will be developed.                  | 26%                    |
| IV   | Report Writing          | Collection of different reports of an organisation.             | Understanding the structure of Annual Report (Director's Report and Auditor's Report) of any Business Organisation | Understanding of significance of reports:<br>Types of Reports<br>Structure of Reports<br>Students will able to understand and analyse various reports of an organisation. | 24%                    |

**Evaluation Method:**

| Unit | Evaluation Method | Marks (100)          |             |                      | Project/Practical (If any)<br>1 Credit                                       |
|------|-------------------|----------------------|-------------|----------------------|------------------------------------------------------------------------------|
|      |                   | Formative Assessment |             | Summative Assessment |                                                                              |
|      |                   | CCE I (20)           | CCE II (20) | SEMESTER (60)        |                                                                              |
| I    | Assignment/MCQ    | 10                   | N/A         | Theory               | Collect 5 real-time Business Letters & critically evaluate them.             |
| II   | Assignment/MCQ    | 10                   | N/A         | Theory               | Understanding External Business Correspondence through Simulation Exercises. |

| Unit | Evaluation Method | Marks (100)          |                |                         | Project/Practical<br>(If any)<br>1 Credit                                                                                             |
|------|-------------------|----------------------|----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|      |                   | Formative Assessment |                | Summative<br>Assessment |                                                                                                                                       |
|      |                   | CCE I<br>(20)        | CCE II<br>(20) | SEMESTER<br>(60)        |                                                                                                                                       |
| III  | MCQ               | N/A                  | 10             | Theory                  | Understanding<br>Internal Business<br>Correspondence<br>through Simulation<br>Exercises.                                              |
| IV   | MCQ               | N/A                  | 10             | Theory                  | Understanding the<br>structure of Annual<br>Report (Director's<br>Report and<br>Auditor's Report)<br>of any Business<br>Organisation. |

#### Suggested Readings:

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

**E-Learning Resources:**

| <b>Sr. No.</b> | <b>Topic</b>                           | <b>Lectures (available on YouTube / Swayam / MOOCs, etc.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Films</b> | <b>Journals / Articles / Case Studies</b>                                                                             |
|----------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------|
| 1              | Business Letters                       | <a href="https://www.udemy.com/course/professional-business-writing-masterclass/">https://www.udemy.com/course/professional-business-writing-masterclass/</a>                                                                                                                                                                                                                                                                                                                                                                             | N/A          | N/A                                                                                                                   |
| 2              | Types and Drafting of Business Letters | <a href="http://eclm.unipune.ac.in/View.aspx?vid=207">http://eclm.unipune.ac.in/View.aspx?vid=207</a><br><a href="http://eclm.unipune.ac.in/View.aspx?vid=208">http://eclm.unipune.ac.in/View.aspx?vid=208</a><br><a href="http://eclm.unipune.ac.in/View.aspx?vid=367">http://eclm.unipune.ac.in/View.aspx?vid=367</a><br><a href="http://eclm.unipune.ac.in/View.aspx?vid=368">http://eclm.unipune.ac.in/View.aspx?vid=368</a><br><a href="http://eclm.unipune.ac.in/View.aspx?vid=372">http://eclm.unipune.ac.in/View.aspx?vid=372</a> | N/A          | <a href="https://visme.co/blog/report-writing-format/">https://visme.co/blog/report-writing-format/</a>               |
| 3              | Internal Correspondence                | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | N/A          | <a href="https://www.pinterest.co.uk/pin/763149099328575999/">https://www.pinterest.co.uk/pin/763149099328575999/</a> |
| 4              | Report Writing                         | <a href="https://www.udemy.com/course/business-report-writing/">https://www.udemy.com/course/business-report-writing/</a><br><a href="https://www.udemy.com/course/how-to-write-a-project-report/">https://www.udemy.com/course/how-to-write-a-project-report/</a>                                                                                                                                                                                                                                                                        | N/A          | N/A                                                                                                                   |

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br><b>B1-21/402</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Subject / Course: Corporate Accounting – II</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                        |
| <ol style="list-style-type: none"> <li>1. To acquaint the student with knowledge about Concept, Objectives and Preparation of Consolidated Financial Statements as per AS 21.</li> <li>2. To develop understanding among the students on difference between Vendor and Purchasing company and the accounting treatment in their books for Absorption of Companies.</li> <li>3. To develop understanding among the students for Accounting in Liquidation of companies.</li> <li>4. To empower to students with</li> <li>5. Meaning Objectives, Key and Ethical Principles of Forensic Accounting.</li> </ol> |                                                    |                                        |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |                                        |
| After completing the course, the student shall be able to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                        |
| <b>CO1:</b> Prepare the Consolidated Financial Statements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                    |                                        |
| <b>CO2:</b> Give the accounting treatment in the Books of Vendor and Purchasing Company regarding Absorption of Companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                    |                                        |
| <b>CO3:</b> Give Accounting treatment in Liquidation of Companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                    |                                        |
| <b>CO4:</b> Understand the Meaning, Objectives, Key and Ethical Principles of Forensic Accounting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                    |                                        |

| <b>Unit</b> | <b>Unit Title</b>        | <b>Contents</b>                                                                                                                                                                                                  | <b>No of Lectures</b> |
|-------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Holding Company Accounts | 1.1 AS 21 Consolidated Financial Statements<br>1.2 Calculation of Capital Profit, Revenue Profit, Cost of Control<br>1.2.1 Preparation of Consolidated Balance Sheet of Holding Company with one Subsidiary only | 16                    |
| II          | Absorption of Companies  | 2.1 AS 14 Accounting for Amalgamation<br>2.2 Meaning of Vendor, Purchasing Company and Purchase Consideration<br>2.3 Journal entries in the books of Vendor Company and Purchasing Company                       | 16                    |



| Unit                        | Unit Title                              | Contents                                                                                                                                                                 | No of Lectures |
|-----------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                             |                                         | 2.4 Preparation of Balance Sheet in the books of Purchasing Company after Absorption                                                                                     |                |
| III                         | Accounting for Liquidation of Companies | 3.1 Meaning of Liquidation<br>3.2 Modes of Winding-up<br>3.3 Preparation of Liquidator Final Statement of Account<br>3.4 Preparation statement of Affairs and Deficiency | 15             |
| IV                          | Forensic Accounting                     | 4.1 Meaning, objectives, types of Forensic Accounting<br>4.2 Nature, Key and Ethical Principles of Forensic Accounting.                                                  | 10             |
| <b>Total No of Lectures</b> |                                         |                                                                                                                                                                          | <b>57</b>      |

**Teaching Methodology:**

| Unit | Unit Title                              | Teaching Methodology          | Project (If any) | Outcome Expected                     |                                                  | Weightage of Marks (%) |
|------|-----------------------------------------|-------------------------------|------------------|--------------------------------------|--------------------------------------------------|------------------------|
|      |                                         |                               |                  | Conceptual understanding             | Knowledge / Skills / Attributes etc.             |                        |
| I    | Holding company Account                 | Interactive, Use of E-content | N/A              | Understanding various basic concepts | Conceptual understanding & Fundamental Knowledge | 28                     |
| II   | Absorption of companies                 | Interactive, Use of E-content | N/A              | Understanding various basic concepts | Conceptual understanding & Fundamental Knowledge | 28                     |
| III  | Accounting for Liquidation of companies | Interactive, Use of E-content | N/A              | Understanding various basic concepts | Conceptual understanding & Fundamental Knowledge | 26                     |
| IV   | Forensic Accounting                     | Interactive, Use of E-content | N/A              | Understanding various basic concepts | Conceptual understanding & Fundamental Knowledge | 18                     |

**Evaluation Method:**

| Unit                                    | Evaluation Method          | Marks (100)          |             |                       |
|-----------------------------------------|----------------------------|----------------------|-------------|-----------------------|
|                                         |                            | Formative Assessment |             | Summative Assessment  |
|                                         |                            | CCE I (20)           | CCE II (20) | SEMESTER (60)         |
| Holding company Account                 | Assignment/MCQ/Descriptive | 10                   | N/A         | Theory & Problem - 20 |
| Absorption of companies                 | Assignment/MCQ/Descriptive | 10                   | N/A         | Theory & Problem - 20 |
| Accounting for Liquidation of companies | Assignment/MCQ/Descriptive | N/A                  | 10          | Theory & Problem - 10 |
| Forensic Accounting                     | Assignment/MCQ/Descriptive | N/A                  | 10          | Theory-10             |

**Suggested Readings:**

| Sr. No. | 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                           |
| 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 Mc-Graw Hill                            |
| 7.      | Accounting Standards | As issued by Institute of Chartered Accountants of India | Institute of Chartered Accountants of India. |

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

| <b>Sr. No.</b> | <b>Topic of the Lecture</b>             | <b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>            |
|----------------|-----------------------------------------|-------------------------------------------------------------------------|
| 1.             | Holding company Accounts                | <a href="https://youtu.be/em4OCDiJDNc">https://youtu.be/em4OCDiJDNc</a> |
| 2.             | Absorption of companies                 | <a href="https://youtu.be/ApkpvazCp8s">https://youtu.be/ApkpvazCp8s</a> |
| 3.             | Accounting for Liquidation of companies | <a href="https://youtu.be/DVEK4z9uSVg">https://youtu.be/DVEK4z9uSVg</a> |
| 4.             | Forensic Accounting                     | <a href="https://youtu.be/vErX76YoHVv">https://youtu.be/vErX76YoHVv</a> |



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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br>B1-21/403                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Subject / Course : Business Economics (Macro) - II</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To understand ‘money’ and its relevance in the current economic scenario.</li> <li>2. To become aware about the general price level, its fluctuations and combat mechanism.</li> <li>3. To know the various phases of trade cycles and anti-cyclical policies.</li> <li>4. To understand public finance as a theory and its applicability in practice.</li> </ol>                                                                                                                                                                           |                                                           |                                        |
| <p><b>Course Outcome:</b></p> <p>After completing the Course, the student shall be able to:</p> <p><b>CO1:</b> Understand the evolving ‘money’ concept and its relevance with the current economic scenario.</p> <p><b>CO2:</b> Perceive practical problem of inflation with the help of theoretical base.</p> <p><b>CO3:</b> Understand ups and downs in the economy with the help of business cycles and the regulatory mechanism.</p> <p><b>CO4:</b> Develop their interest and will come to know about the importance of Public Finance through government policies to address various macroeconomic problems.</p> |                                                           |                                        |

| Unit | Unit Title | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No of Lectures |
|------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I    | Money      | 1.1 Meaning and Definition of Money.<br>1.1.1 Recent Developments in Money (Digital Currency)<br>1.2 Functions of Money<br>1.3 Demand for Money:<br>1.3.1 Classical Approach.<br>1.3.2 Keynesian Approach.<br>1.4 Supply of Money:<br>1.4.1 Money Measure of RBI (M1, M2, M3, M4*).<br>1.4.2 Liquidity Measures (L1, L2 and L3)<br>1.5 Credit Creation of Commercial Banks<br>1.5.1 Regulation of Credit - Methods.<br>1.6 Value of Money:<br>1.6.1 Quantity Theory of Money (Transaction Approach)<br>1.6.2 Cambridge version (Cash Balance Approach):<br>Marshall, Pigou, Robertson and Keynes | 12             |
| II   | Inflation  | 2.1 Meaning and Definition of Inflation, Deflation and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 12             |

| Unit                               | Unit Title                   | Contents                                                                                                                                                                                                                                                                                                                                                                                                            | No of Lectures |
|------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                                    |                              | Stagflation<br>2.2 Types of Inflation<br>2.3 Causes of Inflation and Demand Pull and Cost Push Inflation<br>2.4 Measurement of Inflation: CPI and WPI<br>2.5 Consequences of Inflation                                                                                                                                                                                                                              |                |
| III                                | Trade Cycle (Business Cycle) | 3.1 Meaning and Definition of a Business Cycle<br>3.2 Characteristics of a Business Cycle<br>3.3 Phases of Business Cycle<br>3.4 Anti-cyclical Measures: Monetary and Fiscal                                                                                                                                                                                                                                        | 12             |
| IV                                 | Public Finance:              | 4.1 Meaning, Definitions, scope and importance of Public Finance<br>4.2 Public Revenue - Tax Revenue and Non-Tax Revenue<br>4.2.1 Types of taxes<br>4.3 Public Expenditure: Meaning and Causes of Increasing Public Expenditure, Developmental Expenditure and Non-Developmental Expenditure<br>4.4 Public Debt: Meaning and Importance<br>4.5 Budget Concept and Types<br>4.5.1 Fiscal Deficit and Revenue Deficit | 12             |
| <b>Teaching – Learning Process</b> |                              |                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>48</b>      |
| <b>Evaluation Process</b>          |                              |                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>9</b>       |
| <b>Total</b>                       |                              |                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>57</b>      |

**Teaching Methodology:**

| Unit | Unit Title | Teaching methodology                                                        | Project (If any) | Outcome expected                                                                                                                                                            | Weightage of Marks (%)                         |
|------|------------|-----------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
|      |            |                                                                             |                  | Conceptual, understanding Knowledge / Skills / Attributes etc.                                                                                                              |                                                |
| I    | Money      | 1. Visit to coin museum - RBI, Pune<br>2. Students' seminars/ presentations | Not suggested    | 1. Students will understand concepts and theories of money.<br>2. Students will understand and analyze the supply of money, its value and its relevance in day to day life. | Approximately equal weightage to all the Units |

| Unit | Unit Title     | Teaching methodology                                 | Project (If any) | Outcome expected                                                                                                                                                                           | Weightage of Marks (%) |
|------|----------------|------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      |                |                                                      |                  | Conceptual, understanding Knowledge / Skills / Attributes etc.                                                                                                                             |                        |
| II   | Inflation      | 1. Group discussion,<br>2. Debate                    | -                | 1. Students will understand the causes, consequences and methods of measurement of Inflation.<br>2. Students will be able to develop practical approaches to see the inflationary economy. | "                      |
| III  | Trade Cycle    | 1. Group Learning<br><br>2. Graphical presentations. | -                | 1. Students will be able to understand the current phases of the trade cycle.<br>2. Students will be able to interpret the effects of anti- cyclical policies on the economy.              | "                      |
| IV   | Public Finance | 1. Panel Discussion                                  | -                | 1. Students will be able to understand, analyse, interpret and criticise public policies with a theoretical base.                                                                          | "                      |

**Evaluation Method:**

| Evaluation Method Unit No. | Total Marks 100                      |                                           |                                       | Project / Practical (If any) |
|----------------------------|--------------------------------------|-------------------------------------------|---------------------------------------|------------------------------|
|                            | Formative Assessment                 |                                           | Summative Assessment                  |                              |
|                            | CCE I<br>20 Marks                    | CCE II<br>20 Marks                        | Semester- End Examination<br>60 Marks |                              |
| I, II, III, IV             | Departmentally organised assignments | Centrally (College level) organised Tests | College Organised Examination         | Not suggested                |

**Mandatory Readings:**

| <b>Sr. No.</b> | <b>Title of the Book</b> | <b>Author/s</b>                                    | <b>Publication</b>                                             |
|----------------|--------------------------|----------------------------------------------------|----------------------------------------------------------------|
| 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 | TataMcGraw Hill Education Private Limited (Latest Edition), US |
| 4.             | E-Book Macroeconomics    | H. L. Ahuja                                        | -                                                              |

**References:**

| <b>Sr. No.</b> | <b>Title of the Book</b>                          | <b>Author/s</b>                          | <b>Publication</b>                                                            |
|----------------|---------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------|
| 1.             | Economics                                         | Paul A Samuelson and William D Nordhaus. | McGRAW – HILL international Edition.                                          |
| 2.             | Macroeconomics                                    | A. N. Gregory Makiw,                     | Worth Publishers, New York.                                                   |
| 3.             | Macro- Economic Theory                            | M L Zingan                               | Vrinda Publications (P) Limited.                                              |
| 4.             | Samashti Arthshstriy Vishleshan                   | Shridhar Deshpande, Vinayak Deshpande    | Himalaya Publication House.                                                   |
| 5.             | Theories of value: Output and Employment          | John Eatwell, Thames Polytechnic         | 1979 SPPU/SY B.Com/Semester –IV/ CBCS/ 2019 Pattern/REVISED SYALLABUS Page 11 |
| 6.             | Businss Economics                                 | Dr. J. P. Mishra                         | Sahitya Bhavan Publications, Agra.                                            |
| 7.             | Macroeconomics: A Global Text                     | Sampat Mukherjee                         | New Central Book Agency Private Limited (Latest Edition), New Delhi           |
| 8.             | Macroeconomics: A Rough Guide, in Macroeconomics: | Brian Snowdon and Howard Vane            | Routledge                                                                     |

| <b>Sr. No.</b> | <b>Title of the Book</b>                                                                  | <b>Author/s</b>                                    | <b>Publication</b>                                             |
|----------------|-------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------|
|                | A Reader, (Ed.)                                                                           |                                                    |                                                                |
| 9.             | Paisa, Mahagaie Aani Rajasva                                                              | Dr. Rasal, Shelar and Bhadane                      | Idol Publications, Pune                                        |
| 10.            | Macroeconomics: Theory and Policy                                                         | -                                                  | S. Chand & Company Limited. (Latest Edition)                   |
| 11.            | Macroeconomics: A Critical Companion                                                      | Ben Fine & Ourania Dimakou                         | Pluto Press (Latest Edition)                                   |
| 12.            | A History of Macroeconomics: From Keynes to Lucas and Beyond                              | Michel De Vroey,                                   | Cambridge University Press (Latest Edition)                    |
| 13.            | Analytical Macroeconomics: From Keynes to Mankiw                                          | Sampat Mukherjee                                   | New Central Book Agency Private Limited                        |
| 14.            | Macroeconomics                                                                            | K R Gupta, R.K.Mandal, Amita Gupta                 | Atlantic Publishers and distributor's pvt.ltd.                 |
| 15.            | Money, Inflation, and Business Cycles The Cantillon Effect and the Economy                | Arkadiusz Sieroń                                   | Abingdon, Routledge, 2019. NewYork                             |
| 16.            | Macroeconomics                                                                            | N. Gregory Maki                                    | Worth Publishersw, New York                                    |
| 17.            | Macro Economics                                                                           | Rudiger Dornbusch, Stanley Fisher & Richard Startz | Tata McGraw Hill Education Private Limited (Latest Edition),US |
| 18.            | The General Theory of Employment, Interest, and Money                                     | John Maynard Keynes                                | General Press                                                  |
| 19.            | An Analysis of John Maynard Keynes's The General Theory of Employment, Interest and Money | John Collins                                       | CRC Press,2017                                                 |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br><b>B1-21/404</b>                                                                                                                                                                                                                                                                             | <b>Subject / Course: Business Management-II</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                           |                                                 |                                        |
| <ol style="list-style-type: none"> <li>1. To understand various Motivational Theories.</li> <li>2. To study various Leadership Styles and Theories.</li> <li>3. To explore various Techniques of Co-ordination &amp; Control.</li> <li>4. To acquaint the students with the Recent Trends in Management.</li> </ol> |                                                 |                                        |
| <b>Course Outcome :</b>                                                                                                                                                                                                                                                                                             |                                                 |                                        |
| After completing the course, the student shall be able to                                                                                                                                                                                                                                                           |                                                 |                                        |
| <b>CO1:</b> Understand various Motivational Theories.                                                                                                                                                                                                                                                               |                                                 |                                        |
| <b>CO2:</b> Get acquainted with various Leadership Styles and Theories.                                                                                                                                                                                                                                             |                                                 |                                        |
| <b>CO3:</b> Recognize and apply various techniques of Co-ordination & Control.                                                                                                                                                                                                                                      |                                                 |                                        |
| <b>CO4:</b> Get to know the Recent Trends in Management.                                                                                                                                                                                                                                                            |                                                 |                                        |

| <b>Unit</b> | <b>Unit Title</b> | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                   | <b>No of Lectures</b> |
|-------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Motivation        | 1.1 Meaning, Importance<br>1.2 Theories of motivation:<br>1.2.1 Maslow's Need Hierarchy Theory<br>1.2.2 Herzberg's Two Factor Theory<br>1.2.3 Douglas Mc Gregor's Theory of X and Y<br>1.2.4 System & Quantitative Theory                                                                                                                                         | 16                    |
| II          | Leadership        | 2.1 Meaning and Importance of Leadership<br>2.2 Qualities and Functions of a Leader<br>2.3 Leadership Styles and Managerial Grid.<br>2.4 Theories of Leadership:<br>2.4.1 Based on Trait<br>2.4.2 Based on Behavior<br>2.4.3 Based on Situation/Contingency<br>2.5 Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in Leadership. | 16                    |

| Unit                        | Unit Title                             | Contents                                                                                                                                                                                                                                                                                                         | No of Lectures |
|-----------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| III                         | Co-ordination and Control              | 3.1 Co-ordination:<br>3.1.1 Meaning, Need and Limitations of Co-ordination<br>3.1.2 Techniques of Co-ordination<br>3.2 Control:<br>3.2.1 Meaning and Importance<br>3.2.2 Relationship between Planning & Control<br>3.2.3 Resistance to Control, Ways to Overcome Resistance to Control<br>3.2.4 Control Process | 15             |
| IV                          | Emerging Trends in Business Management | 4.1 Corporate Social Responsibility<br>4.2 Corporate Governance and Corporate Citizenship<br>4.3 Management of Change                                                                                                                                                                                            | 10             |
| <b>Total No of Lectures</b> |                                        |                                                                                                                                                                                                                                                                                                                  | <b>57</b>      |

**Teaching Methodology:**

| Unit | Unit Title | Teaching Methodology                                                      | Project (If any) | Outcome Expected                                                                              |                                                                                        | Weightage of Marks (%) |
|------|------------|---------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|
|      |            |                                                                           |                  | Conceptual understanding Knowledge / Skills / Attributes etc.                                 |                                                                                        |                        |
| I    | Motivation | Interactions on Motivational Theories<br><br>Lectures by Industry Experts | N/A              | Students will get an idea about the Basic Motivational Tools used in the Field of Management. | Conceptual understanding<br><br>Fundamental knowledge<br><br>Experiential learning     | 28                     |
| II   | Leadership | Student Group Activities which involve Leadership Skills and Qualities.   | N/A              | Students will get an idea about how Leadership influences Organizational success.             | Conceptual clarity<br><br>Experiential learning<br><br>Application & Analytical skills | 28                     |

| Unit | Unit Title                             | Teaching Methodology                                                                                                                                         | Project (If any) | Outcome Expected                                                                                      |                                                              | Weightage of Marks (%) |
|------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------|
|      |                                        |                                                                                                                                                              |                  | Conceptual understanding Knowledge / Skills / Attributes etc.                                         |                                                              |                        |
| III  | Co-ordination and Control              | Documentaries and movies on Co-ordination and Control.<br><br>Lectures by Industry Experts<br><br>Case studies & Presentations on Co-ordination and Control. | N/A              | Students will understand the Significance of Co-ordination and Control in Modern Business Management. | Fundamental knowledge<br><br>Application & Analytical skills | 26                     |
| IV   | Emerging Trends in Business Management | Various Lectures by Industry Experts<br><br>Case Studies on the Emerging Trends in Business Management.                                                      | N/A              | Students will come across various Emerging Trends in Management.                                      | Conceptual Understanding<br><br>Analytical skills            | 18                     |

**Evaluation Method:**

| Unit                                       | Evaluation Method              | Marks (100)          |             |                      |
|--------------------------------------------|--------------------------------|----------------------|-------------|----------------------|
|                                            |                                | Formative Assessment |             | Summative Assessment |
|                                            |                                | CCE I (20)           | CCE II (20) | SEMESTER (60)        |
| I- Motivation                              | Assignment / MCQ / Descriptive | 10                   | N/A         | Theory-16            |
| II- Leadership                             | Assignment / MCQ / Descriptive | 10                   | N/A         | Theory-16            |
| III- Co-ordination and Control             | Assignment / MCQ / Descriptive | N/A                  | 10          | Theory-16            |
| IV- Emerging Trends in Business Management | Assignment / MCQ / Descriptive | N/A                  | 10          | Theory-12            |

**Suggested Readings :**

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

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

| <b>Sr. No.</b> | <b>Topic of the Lecture</b> | <b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>                                                                | <b>Films</b>                                                                                                                               | <b>Journals / Articles / Case studies</b>      |
|----------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| 1.             | Motivation                  | <a href="https://onlinecourses.swayam2.ac.in/nou22_mg03/preview">https://onlinecourses.swayam2.ac.in/nou22_mg03/preview</a> | Films how to motivate staff and various theories of motivation available on various digital platforms.                                     | International Journal of Business & Management |
| 2.             | Leadership                  | <a href="https://onlinecourses.swayam2.ac.in/nou22_mg03/preview">https://onlinecourses.swayam2.ac.in/nou22_mg03/preview</a> | Documentaries and movies on leadership. Videos of great leaders in the field of trade and commerce available on various digital platforms. | Journal of Leadership & Organizational Studies |

| <b>Sr. No.</b> | <b>Topic of the Lecture</b>            | <b>Lectures (Available on Youtube / Swayam / MOOCS etc.)</b>                                                              | <b>Films</b>                                                                                      | <b>Journals / Articles / Case studies</b> |
|----------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------|
| 3.             | Co-ordination and Control              | <a href="https://onlinecourses.swyam2.ac.in/nou22_mg03/preview">https://onlinecourses.swyam2.ac.in/nou22_mg03/preview</a> | Documentaries and movies on coordination and control available on various digital platforms.      | IOSR Journal of Business & Management     |
| 4              | Emerging Trends in Business Management | <a href="https://onlinecourses.swyam2.ac.in/nou22_mg03/preview">https://onlinecourses.swyam2.ac.in/nou22_mg03/preview</a> | Documentaries and movies on emerging trends in management available on various digital platforms. | IOSR Journal of Business & Management     |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br>B1-21/405                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Subject / Course : Elements of Company Law</b> | <b>Marks: 100</b><br><b>Credits: 3</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide insight into the provisions related to the Management of the Company.</li> <li>2. To know about the provisions of Key Managerial Personnel and introduce the concept of CSR.</li> <li>3. To understand the various types of meetings of a company and their statutory provisions.</li> <li>4. To acquaint the students with the concept of E-governance, E-filing, Oppression &amp; Mismanagement, and Winding up Company.</li> </ol>                                   |                                                   |                                        |
| <p><b>Course Outcome:</b></p> <p>After completing the Course, the student shall be able to</p> <p><b>CO1:</b> Develop general awareness about the management of the company.</p> <p><b>CO2:</b> Get acquainted with the company's Key Managing Personnel and their role in company administration, and understand the concept of CSR.</p> <p><b>CO3:</b> Understand the concept of Company Meetings and their relevant provisions.</p> <p><b>CO4:</b> Get acquainted with E-governance, E-filing, Oppression &amp; Mismanagement, and Winding up Company.</p> |                                                   |                                        |

| <b>Unit</b> | <b>Unit Title</b>     | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>No of lectures</b> |
|-------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Management of Company | <p><b>1.1. Board of Directors:</b> Definition, Powers, Restrictions, Prohibition on Board.</p> <p><b>1.2. Director:</b> Meaning and Legal position of Directors, Types of Directors.</p> <p><b>1.3 Appointment of Directors:</b> Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors</p> <p><b>1.4</b> Vacation of office by Directors, Number of Directors, Number of Directorship, Related Party transaction.</p> | 13                    |

| Unit | Unit Title                                                      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | No of lectures |
|------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| II   | Key Managerial Personnel (KMP) & CSR                            | <p><b>2.1. Key Managerial Personnel (KMP)</b></p> <p><b>2.1.1.</b> Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, CEO, CFO etc.</p> <p><b>2.1.2</b> Company Secretary (CS)- Appointment, Term of office/ Tenure of appointment, Role of Company secretary.</p> <p><b>2.1.3</b> Distinction between Managing Director, Manager and Whole Time Director - Roles, Powers, Functions of above KMP.</p> <p><b>2.2. Corporate Social Responsibility (CSR)</b><br/>[U/S 135] – Concept, Applicability, CSR Committee, Activities under CSR.</p>                                                                                                                                                                                                                                                                        | 12             |
| III  | Company Meetings                                                | <p><b>3.1 Board Meeting</b> – Meaning and Kinds</p> <p><b>3.2 Conduct of Meetings</b> - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting]</p> <p><b>3.3 Meeting of Shareholders</b> - General Body Meetings, Types of Meetings</p> <p><b>3.3.1</b> Statutory Meeting</p> <p><b>3.3.2</b> Annual General Meeting (AGM),</p> <p><b>3.3.3</b> Extraordinary General Meeting (EOGM).</p> <p><b>3.3.4</b> Class Meeting</p> <p><b>3.4 Creditor’s Meeting-</b> Meeting of The Debenture Holders, Meeting of Creditors for the Purpose other than Winding Up, Meeting of the Creditors for Winding Up</p> <p><b>3.5 Provisions</b> regarding convening, constitution, conducting of General Meetings contained in Ss.101 to 114</p> | 16             |
| IV   | E-Governance, Oppression & Mismanagement and Winding up Company | <p><b>4.1. E-Governance</b></p> <p><b>4.1.1 E-Governance</b> –Meaning, Importance of E-Governance</p> <p><b>4.1.2 E Filing</b> – Basic concept of MCA &amp; MCA Portal, E- Filing</p> <p><b>4.2 Oppression &amp; Mismanagement-</b> Concept, provisions under the Companies Act, 2013, landmark case laws, Removal/strike off of name of the Company under Companies Act, 2013 and its</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 16             |

| Unit                        | Unit Title | Contents                                                                                                                                                                                     | No of lectures         |
|-----------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                             |            | procedure.<br><b>4.3 Winding up of a Company</b><br><b>4.3.1</b> Meaning of winding-up, Types of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal. |                        |
| <b>Total No of Lectures</b> |            |                                                                                                                                                                                              | <b>57<br/>(48 min)</b> |

**Teaching Methodology:**

| Unit | Unit Title                           | Teaching/<br>Learning<br>Methodology                                                                                        | Project /<br>Hands on<br>exposure /<br>Practice<br>based | Outcome expected                                                                       |                                                                                                       | Weight<br>age of<br>Marks<br>(%) |
|------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------|
|      |                                      |                                                                                                                             |                                                          | Conceptual understanding                                                               | Knowledge / Skills /<br>Attributes etc.                                                               |                                  |
| I    | Management of Company                | Case Studies, PowerPoint Presentation, Group Discussion, Library Assignment, Class Discussion.                              | Management of Company.                                   | To Acquaint knowledge about Company Management & Administration.                       | To know the remedies for breach of duties by Directors, Loans to Directors, Remuneration of Directors | 26                               |
| II   | Key Managerial Personnel (KMP) & CSR | Project, Quiz Competition, Case Studies, Interaction with the Industry Expert, Class Discussion, use of Internet Resources. | Emerging issues in CSR of company                        | To acquire knowledge regarding role of key managerial personnel of the Companies & CSR | To learn about the provision relating to KMP & CSR                                                    | 24                               |
| III  | Company Meetings                     | Case studies, Team Exercise, Field visit,                                                                                   | Types of Company Meeting                                 | To know about kinds of company meetings                                                | To learn about the provisions regarding convening,                                                    | 28                               |



| Unit | Unit Title                                                                      | Teaching/<br>Learning<br>Methodology                                                                                              | Project /<br>Hands on<br>exposure /<br>Practice<br>based | Outcome expected                                                                                        |                                                                                                                                                | Weight<br>age of<br>Marks<br>(%) |
|------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
|      |                                                                                 |                                                                                                                                   |                                                          | Conceptual understanding                                                                                | Knowledge / Skills /<br>Attributes etc.                                                                                                        |                                  |
|      |                                                                                 | Moot Court,<br>PowerPointPr<br>esentation,<br>Group<br>Discussion                                                                 |                                                          |                                                                                                         | constitution<br>and conduct of<br>Company<br>Meetings.                                                                                         |                                  |
| IV   | E-Governance,<br>Oppression &<br>Mismanageme<br>nt and<br>Winding up<br>Company | Visit to MCA,<br>Project<br>Making, Quiz<br>Competition,<br>Case Studies,<br>Library Visit,<br>Class<br>Discussion.M<br>oot Court | winding – up<br>of company<br>and E-<br>governance       | To gain<br>knowledge<br>about the E-<br>governance<br>of the<br>company<br>and<br>Winding up<br>Company | To get<br>acquainted<br>with the<br>provision of E<br>Governance,<br>oppression &<br>mismanageme<br>nt and<br>Winding –up<br>of the<br>Company | 22                               |

#### Evaluation Method:

| Evaluation<br>Method /<br>Unit | Marks (100)                            |                                              |                                      |
|--------------------------------|----------------------------------------|----------------------------------------------|--------------------------------------|
|                                | Formative Assignment                   |                                              | Summative Assessment                 |
|                                | CCE I (20 Marks)                       | CCE II (20 Marks)                            | Semester End<br>Examination 60 Marks |
| I, II, III, IV                 | Departmentally organized<br>assignment | Centrally (College<br>Level) organized Tests | College Organized<br>Examination     |

#### Suggested Readings:

| Sr.<br>No. | 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.<br>Ltd. Delhi |
| 3.         | Company Law-A Comprehensive<br>Text Book on Companies Act 2013 | Dr. Sanjay<br>Dhamija, | Taxmann                             |
| 4.         | Company Law                                                    | Dr S R Meyani          | Asia Law House, Mumbai              |

| <b>Sr. No.</b> | <b>Title of the Book</b>                                 | <b>Author/s</b>     | <b>Publication, Place</b> |
|----------------|----------------------------------------------------------|---------------------|---------------------------|
| 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     |
| 8.             | Law Dictionary                                           |                     |                           |
| 9.             | Guide to the Companies Act                               | Ramaiya             | Lexis Nexis, Nagpur       |

### **Web References**

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

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------|
| <b>Course Code :</b><br><b>B1-21/406A (II)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Subject / Course : Business Administration-II</b> | <b>Marks: 100</b><br><b>Credits :4</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide knowledge on compliances of legal requirements for business.</li> <li>2. To make students aware, the term Productivity and its importance.</li> <li>3. To develop understanding of business liasoning.</li> <li>4. To provide basic knowledge of mergers, acquisition get acquainted with growth strategies.</li> </ol>                                                                      |                                                      |                                        |
| <p><b>Course Outcome :</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Gain knowledge on compliances of legal requirements for business.</p> <p><b>CO2:</b> Be aware of the meaning productivity and its importance in business administration.</p> <p><b>CO3:</b> Understand the meaning and importance of business liasoning.</p> <p><b>CO4:</b> Gain basic knowledge of mergers; acquisition get acquainted with growth strategies.</p> |                                                      |                                        |

| <b>Unit</b> | <b>Unit Title</b>             | <b>Contents</b>                                                                                                                                                           | <b>No of Lectures</b> |
|-------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Legal Aspects (Recent Trends) | 1.1 Compliance of legal requirements in promoting business unit<br>1.2 Licensing, Registration Filing returns and other documents                                         | 13                    |
| II          | Productivity                  | 2.1 Meaning, Importance & measurements of productivity, Factors affecting productivity<br>2.2 Role of National Productivity Council (NPC), Product Quality Control (QPC)  | 18                    |
| III         | Business liasoning            | 3.1 Interface between business and government, society and natural environment; etc<br>3.2 Business strategy -- meaning and importance and steps in developing strategies | 13                    |

| Unit                        | Unit Title                             | Contents                                                                                                                                       | No of Lectures |
|-----------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| IV                          | Business Alliances (growth strategies) | 4.1 Mergers & Acquisition, Franchising<br>4.2 Outsourcing-concept and characteristics,<br>4.3 Public Private Partnership, Business Engineering | 13             |
| <b>Total No of Lectures</b> |                                        |                                                                                                                                                | <b>57</b>      |

**Teaching Methodology:**

| Unit | Unit Title                    | Teaching methodology                                                                                 | Project (If any)                                                                                        | Outcome expected                                                                  |                                                                                                                                 | Weight age of Marks (%) |
|------|-------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------|
|      |                               |                                                                                                      |                                                                                                         | Conceptual understanding                                                          | Knowledge / Skills / Attributes etc                                                                                             |                         |
| I    | Legal Aspects (Recent Trends) | PowerPoint Presentations & Guest lecture on Legal Aspects                                            | Discussion among students regarding legal compliances                                                   | To develop a better understanding of the legal compliances in business            | Students will get the knowledge about the legal environment of business                                                         | 25%                     |
| II   | Productivity                  | Presentations about particular firm/business/SSU and their productivity measures                     | Visit to firm/businesses/SSU                                                                            | To understand the term productivity and its importance in business administration | Conceptual understanding of how productivity can be improved                                                                    | 25%                     |
| III  | Business liasoning            | Lectures of industry expert's entrepreneurs and documentaries.<br><br>Interviews of business leaders | Interviews/interaction with business leaders to get a deeper insight on developing business strategies. | To develop an understanding of the various forms of liasoning required            | Conceptual understanding and knowledge of various stakeholders of business and the efficient way of establishing a rapport with | 25%                     |

| Unit | Unit Title                             | Teaching methodology           | Project (If any)                                | Outcome expected                                         |                                                                               | Weight age of Marks (%) |
|------|----------------------------------------|--------------------------------|-------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------|
|      |                                        |                                |                                                 | Conceptual understanding                                 | Knowledge / Skills / Attributes etc                                           |                         |
|      |                                        |                                |                                                 | in business administration                               | them for business development                                                 |                         |
| IV   | Business Alliances (growth strategies) | Videos and lectures by experts | Case study discussion on mergers & acquisitions | To get acquainted with the growth strategies of business | Students will have Greater insight on mergeacquisitions and other strategies. | 25%                     |

**Evaluation Method:**

| Unit                                   | Evaluation Method | Marks (100)          |             |                      | Project/Practical (If any)<br><br>1 Credit                                                               |
|----------------------------------------|-------------------|----------------------|-------------|----------------------|----------------------------------------------------------------------------------------------------------|
|                                        |                   | Formative Assessment |             | Summative Assessment |                                                                                                          |
|                                        |                   | CCE I (20)           | CCE II (20) | SEMESTER (60)        |                                                                                                          |
| Legal Aspects (Recent Trends)          | Assignment/MCQ    | 10                   | N/A         | Theory               | Discussion among students regarding legal compliances                                                    |
| Productivity                           | Assignment/MCQ    | 10                   | N/A         | Theory               | Visit the organization and study the role of Quality circle and Quality Improvement. QPC and NPC.        |
| Business liasoning                     | MCQ/Descriptive   | N/A                  | 10          | Theory               | Interviews/ interaction with business leaders to get a deeper insight on developing business strategies. |
| Business Alliances (growth strategies) | MCQ/Descriptive   | N/A                  | 10          | Theory               | Case study discussion on mergers & acquisitions                                                          |

**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     | K. 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      |
| 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/Casestudies                                                                                                                                                                                                                                           |
|---------|-------------------------------|-------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Legal Aspects (Recent Trends) | <a href="https://www.youtube.com/watch?v=hR82OnxdUsA">https://www.youtube.com/watch?v=hR82OnxdUsA</a> | N/A   | <a href="https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&amp;contextData=(sc.Default)&amp;firstPage=true">https://uk.practicallaw.thomsonreuters.com/4-500-8980?transitionType=Default&amp;contextData=(sc.Default)&amp;firstPage=true</a> |
| 2.      | Productivity                  | <a href="https://www.youtube.com/watch?v=gk5mnAuO5BA">https://www.youtube.com/watch?v=gk5mnAuO5BA</a> | N/A   | SAKSENA, J. (1991). Director, National Productivity Council, New. Recent Developments in Mathematical Programming, 359.                                                                                                                                                 |

| Sr. No. | Topic Of the Lecture                   | Lectures (Available on Youtube/ Swayam / MOOCS etc.)                                                                                                                                                                                                                                                                                       | Films | Journals/Articles/Casestudies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.      | Business liasoning                     | <a href="https://www.youtube.com/watch?v=XAfBNJxW6cM">https://www.youtube.com/watch?v=XAfBNJxW6cM</a>                                                                                                                                                                                                                                      | N/A   | <a href="https://study.com/academy/lesson/business-government-society-interactions-and-influences.html">https://study.com/academy/lesson/business-government-society-interactions-and-influences.html</a><br><br><a href="https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t">https://edurev.in/studytube/Interface-between-Business-and-Various-Types-of-Bu/0272acf0-cb49-485e-aea0-58317445cd13_t</a>                                                                                        |
| 4.      | Business Alliances (growth strategies) | <a href="https://www.udemy.com/courses/search/?src=ukw&amp;q=mergers+and+acquisition">https://www.udemy.com/courses/search/?src=ukw&amp;q=mergers+and+acquisition</a><br><a href="https://www.udemy.com/course/company-valuations-mergers-and-acquisitions/">https://www.udemy.com/course/company-valuations-mergers-and-acquisitions/</a> | N/A   | <a href="https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/">https://rcic.in/acquisitions/mergers-acquisitions-case-studies-india/</a><br><br><a href="http://www.jetir.org">www.jetir.org</a><br>(ISSN23495162)<br><br><a href="https://www.emerald.com/insight/content/doi/10.1016/S1479-361X(04)04003-7/full/html">https://www.emerald.com/insight/content/doi/10.1016/S1479-361X(04)04003-7/full/html</a><br><br><a href="http://14.139.171.199:8080/xmlui/handle/123456789/199">http://14.139.171.199:8080/xmlui/handle/123456789/199</a> |

### Suggestive Mini Projects:

Topics of mini projects for group:

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                           |                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|
| <b>Course Code:</b><br><b>B1-21/406B (II)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Subject / Course: Banking and Finance (Indian Banking System - II)</b> | <b>Marks: 100</b><br><b>Credits: 3+1</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide the knowledge and need of Co-operative Banking in India.</li> <li>2. To understand the significance of Development Banking in India.</li> <li>3. To make students able to take review and analyze Banking Reforms and Recommendations.</li> <li>4. To quote different emerging concepts in the Banking sector.</li> </ol>                                                                         |                                                                           |                                          |
| <p><b>Course Outcome:</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> Know about the need for and relevance of Co-operative Banking in India.</p> <p><b>CO2:</b> Differentiate between Banking Institutions and Development Banks and their significance.</p> <p><b>CO3:</b> Critically evaluate the recommendations and Banking Sector Reforms.</p> <p><b>CO4:</b> Grasp and correlate different banking concepts and their applicability.</p> |                                                                           |                                          |

| <b>Unit</b> | <b>Unit Title</b>              | <b>Contents</b>                                                                                                                                                                                                                                         | <b>No of lectures</b> |
|-------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Co-operative Banking in India: | Co-operative banks: Meaning, significance and role in economic development<br>1.1 Evolution of Co-operative Banking in India.<br>1.2 Structure of Co-operative Banking in India: Rural and Urban<br>1.3 Challenges before Co-operative Banking in India | 12                    |
| II          | Development Banking in India   | 2.1 Meaning and significance of Development Banking<br>2.2 Selected Development Banks: IDBI, SIDBI, NABARD, EXIM, NHB, IFCI<br>2.2.1 Important functions and Role of development banks.<br>2.3 Challenges faced by the Development Banking in India     | 12                    |



| Unit                              | Unit Title                              | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No of lectures |
|-----------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| III                               | Banking Sector Reforms                  | 3.1 Need of Banking Sector Reform<br>3.2 Recommendations of M. Narasimham Committee – I (1991)<br>3.3 Recommendations of M. Narasimham Committee- II (1998)<br>3.4 Banking Reforms<br>3.4.1 Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.)<br>3.4.2 Prudential Norms<br>3.4.3 Capital Adequacy Norms<br>3.4.4 Credit Deposit Ratio (C.D.Ratio)<br>3.5 Framework of Basel Committees on Banking Supervision Reforms<br>i) Basel – I<br>ii) Basel – II<br>iii) Basel – III<br>iv) Basel – IV | 12             |
| IV                                | Selective Important Concepts of Banking | 4.1 Payment Banks, Small Finance Banks, Post Office Saving Banks, Social Banking, Wholesale Banking, Retail Banking, Merchant Banking<br>4.2 Introduction of the concept of Financial Inclusion                                                                                                                                                                                                                                                                                                                | 12             |
| <b>Teaching -Learning Process</b> |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>48</b>      |
| <b>Evaluation Process</b>         |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>09</b>      |
| <b>Total</b>                      |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>57</b>      |

**Teaching Methodology :**

| Unit | Unit Title                     | Teaching methodology                       | Project / Hands on exposure / Practice based | Outcome expected                                                                                                            | Weightage of Marks %                            |
|------|--------------------------------|--------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
|      |                                |                                            |                                              | Conceptual, understanding Knowledge / Skills / Attributes etc.                                                              |                                                 |
| I    | Co-operative Banking in India: | 1. Group Discussion<br>2. Case based study | Not Suggested                                | Students get the Knowledge of historical perspective of selected Cooperative banks and its relevance in the banking sector. | Approximately Equal weightage to all the Units. |

| Unit | Unit Title                              | Teaching methodology                                  | Project / Hands on exposure / Practice based                  | Outcome expected                                                                                                      | Weightage of Marks % |
|------|-----------------------------------------|-------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|----------------------|
|      |                                         |                                                       |                                                               | Conceptual, understanding Knowledge / Skills / Attributes etc.                                                        |                      |
| II   | Development Banking in India            | 1. Student led Classroom<br>2. Visit Report (Project) | Writing a report based on the guest lecture (Not for Credits) | Students get information of selected development banks and its importance in the respective areas.                    |                      |
| III  | Banking Sector Reforms                  | 1. Expert Lecture<br>2. Web references (RBI)          | Not Suggested                                                 | Students are enlightened with the changing scenario of the banking sector and knowledge up gradation will take place. |                      |
| IV   | Selective Important Concepts of Banking | 1. Library work<br>2. Presentation by Student         | Visit to a bank                                               | Students are acquainted with the selective important concepts of the banking sector.                                  |                      |

#### Evaluation Methods:

| Unit No.       | Total Marks 100                     |                                           |                                                                      | Project / Practical (If any) - |
|----------------|-------------------------------------|-------------------------------------------|----------------------------------------------------------------------|--------------------------------|
|                | Formative Assessment                |                                           | Summative Assessment                                                 |                                |
|                | CCE I<br>20 Marks                   | CCE II<br>20 Marks                        | Semester End Examination<br>60 Marks (To be converted into 40 marks) |                                |
| I, II, III, IV | Departmentally organised assignment | Centrally (College level) organised Tests | Preferably descriptive exam based on analytical questions.           | Yes                            |

#### Mandatory Readings:

| Sr No. | Title of the Book               | Author/s        | Edition | Publication                          |
|--------|---------------------------------|-----------------|---------|--------------------------------------|
| 1      | Innovations in Banking Services | Suneja H. R.,   | 1994.   | Himalaya Publishing House, Mumbai,   |
| 2      | Banking and Finance             | Joshi, Shrikant | 1st     | Indian Banking System paper, Edition |

| <b>Sr No.</b> | <b>Title of the Book</b>          | <b>Author/s</b>        | <b>Edition</b> | <b>Publication</b> |
|---------------|-----------------------------------|------------------------|----------------|--------------------|
| 3             | Banking in India                  | Khan Ahmed Masoor Khan | --             | --                 |
| 4             | Financial Market and Institutions | Bhole L.M              | --             | Tata McGraw Hills  |

**Suggested Readings:**

| <b>Sr No.</b> | <b>Title of the Book</b>                                                       | <b>Author/s</b>            | <b>Edition</b> | <b>Publication</b>                               |
|---------------|--------------------------------------------------------------------------------|----------------------------|----------------|--------------------------------------------------|
| 1             | Banking Sector Reforms in India and Performance Evaluation of Commercial Banks | Debaprosanna Nandy         | 2010           | Universal Publishers                             |
| 2             | Indian Banking System                                                          | Deb Joyeeta                | 2019           | Evince Publishing.                               |
| 3             | Indian Banking-Nature and Problems                                             | Desai Vasant               | 2007           | Himalaya Publishing House.                       |
| 4             | Banking Principles and Operations.                                             | Gopinath M.N               | 2017           | Snow White Publisher.                            |
| 5             | Managing Indian Banks                                                          | Joshi, Vasant and other    | 2002           | The Challenges Ahead, Response Books, New Delhi. |
| 6             | Indian Banking System-Growth, Challenges and                                   | Mallik,                    | 2018           | Chaudhury and Sarkar                             |
| 7             | Indian Banking                                                                 | Nararajan and Parameswaran | 2007           | S. Chand Company Ltd. New Delhi.                 |
| 8             | Banking in India: Past, Present and Future                                     | ShahiUjjwala               | 2013           | New Century Publications                         |
| 9             | Banking Sector Reforms in India                                                | Singh Sultan               | 2008           | Kanishka Publishing House                        |
| 10            | Co-operative Banking in                                                        | Thirunarayanan R           |                | Mittal                                           |

| Sr No. | Title of the Book                                 | Author/s                     | Edition                       | Publication                        |
|--------|---------------------------------------------------|------------------------------|-------------------------------|------------------------------------|
|        | India                                             |                              |                               | Publication                        |
| 11     | Indian Banking System                             | Trivedi, Chaudhary and other | 2015                          | RBD Publication, Jaipur 12.Trivedi |
| 12     | Indian Banking System                             | I.V. and JatanaRenu          | 2010                          | RBSA Publisher.                    |
| 13     | 'Report on Trend and Progress of Banking in India | Sahakar Maharshi             | 2017-18<br>2018-19<br>2019-20 |                                    |

**Web references Recommended:**

1. [www.rbi.org](http://www.rbi.org)
2. [www.sbi.org](http://www.sbi.org)



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                          |                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>Course Code:</b><br><b>B1-21/406C (II)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Subject / Course: Business Laws and Practices – I</b> | <b>Marks: 100</b><br><b>Credits - 04</b><br><b>(Theory 03 + Practical 01 = 04)</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                          |                                                                                    |
| <ol style="list-style-type: none"> <li>1. To understand the registration process, administrative setup, and functioning of a Co-operative Society.</li> <li>2. To know the registration formalities and working environment of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.</li> <li>3. To understand various provisions related to the Competition Act, 2002.</li> <li>4. To make students aware about nature, causes, and consequences of Industrial Dispute and the resolution mechanism of the same.</li> </ol> |                                                          |                                                                                    |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                          |                                                                                    |
| After completing the course, the student shall be able to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                          |                                                                                    |
| <b>CO1:</b> Understand the basic features, types of Cooperative societies, registration process, administrative setup, and functioning of the same under Maharashtra Cooperative Societies Act, 1960.                                                                                                                                                                                                                                                                                                                                                                           |                                                          |                                                                                    |
| <b>CO2:</b> Understand the registration process and working environment of an establishment under The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.                                                                                                                                                                                                                                                                                                                                                                      |                                                          |                                                                                    |
| <b>CO3:</b> Develop awareness about the Competition Act, 2002.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                          |                                                                                    |
| <b>CO4:</b> Get acquainted with the concept of Industrial Dispute and dispute resolution mechanism under the Industrial Disputes Act, 1947.                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                          |                                                                                    |

| <b>Unit</b> | <b>Unit Title</b>                           | <b>Contents</b>                                                                                                                                                                                                                                                                    | <b>No of lectures</b> |
|-------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Maharashtra Cooperative Societies Act, 1960 | 1.1 Definition and Features of a Cooperative Society.<br>1.2 Types of Cooperative Societies.<br>1.3 Restriction on society.<br>1.4 Registration, Cancellation of Registration, and De-registration of a Society.<br>1.5 Administrative setup, Bye-Laws and Amendments of bye-laws. | 14                    |

| Unit                        | Unit Title                                                                                              | Contents                                                                                                                                                                                                                                                           | No of lectures         |
|-----------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| II                          | The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017 | 2.1 Meaning, Introduction.<br>2.2 Registration of Establishments.<br>2.3 Opening and Closing Hours, Hours of Work, Interval for Rest, Spread-Over, Wages for Overtime, and Weekly Off, Leave with Pay and Payment of Wages, Welfare.                               | 14                     |
| III                         | Competition Act 2002                                                                                    | 3.1 Introduction, Definitions, Scope, Objectives.<br>3.2 Prohibition of Anti-competitive agreements, Abuse of Dominant Position and Regulation of Combinations.<br>3.3 Competition Commission of India, Duties, Powers, And Functions of Commission. (Sec 7 to 39) | 14                     |
| IV                          | The Industrial Disputes Act, 1947                                                                       | 4.1 Introduction, Scope, Objectives, Definitions- Industrial Disputes, Strikes, Lock-out, lay-off, Retrenchment and Closure.<br>4.2 Causes and Consequences of industrial disputes.<br>4.3 Settlement and Adjudication of Industrial Disputes.                     | 15                     |
| <b>Total No of Lectures</b> |                                                                                                         |                                                                                                                                                                                                                                                                    | <b>57<br/>(48 min)</b> |

**Teaching Methodology:**

| Unit | Unit Title                                  | Teaching methodology                                      | Project / Hands on exposure / Practice based                                | Outcome expected                                                                                                                       |                                                                                | Weightage of Marks (%) |
|------|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------|
|      |                                             |                                                           |                                                                             | Conceptual understanding                                                                                                               | Knowledge / Skills / Attributes etc.                                           |                        |
| I    | Maharashtra Cooperative Societies Act, 1960 | Cases to be discussed in Groups, Use of Internet Sources. | Project on Various successful cooperative ventures in India & Outside India | Understanding the legal requirements of the Cooperative Business Model in India. Understanding the cooperative law & its applications. | To understand the formation, working and bye-laws of the co-operative society. | 25                     |

| Unit | Unit Title                                                                                              | Teaching methodology                                                                                         | Project / Hands on exposure / Practice based                                      | Outcome expected                                                                                  |                                                                                                                                                            | Weightage of Marks (%) |
|------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      |                                                                                                         |                                                                                                              |                                                                                   | Conceptual understanding                                                                          | Knowledge / Skills / Attributes etc.                                                                                                                       |                        |
| II   | The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017 | Benefits of Shop Act to be discussed in Groups, Discussion on Procedure to obtain permission under Shop Act. | Project on Procedure & documents required to start small business under shop act. | To know about shop Act registration to small business owners, Benefits of Shop Act to people etc. | Understanding the process and methods of Registration, understand the regulation of conditions of work and employment in shops and various establishments. | 25                     |
| III  | Competition Act 2002                                                                                    | Use of Internet Sources. PPT presentation                                                                    | The project on Applications of Competition Act, 2002.                             | Understanding the fair & healthy business competition in India.                                   | To understand the basics of the Competition Act, 2002.                                                                                                     | 25                     |
| IV   | The Industrial Disputes Act, 1947                                                                       | Observation or Survey about Industrial disputes can be conducted and discussed in detail. PPT Presentation   | Project report on various cases under The Industrial Disputes Act, 1947.          | To know about the importance, and practical implementation of the Industrial Disputes Act, 1947.  | Understanding the concept of industrial dispute and dispute resolution mechanism.                                                                          | 25                     |

#### Evaluation Methods:

| Unit           | Marks (100)                         |                                           |                                     |                                                                                     |
|----------------|-------------------------------------|-------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|
|                | Formative Assignment                |                                           | Project / Practical Exam (20 Marks) | Summative Assessment<br>Semester End Examination 60 Marks (Converted into 40 Marks) |
|                | CCE I (20 Marks)                    | CCE II (20 Marks)                         |                                     |                                                                                     |
| I, II, III, IV | Departmentally organized assignment | Centrally (College Level) organized Tests | Project / Practical Exam            | College Organized Examination                                                       |

**Projects:**

| <b>Topic</b>                                                                                            | <b>Project/s</b>                                                                                |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Maharashtra Cooperative Societies Act, 1960                                                             | To study any Co-operative society unit and prepare the report thereon.                          |
| The Maharashtra Shops And Establishments (Regulation of Employment and Conditions of Service) Act, 2017 | Project on registration of an establishment and on the working environment of an establishment. |
| Competition Commission of India                                                                         | Case study                                                                                      |
| Strikes, Lock-out, lay-offs, Standing orders, Rules, Causes of Industrial Disputes                      | Case study                                                                                      |

**References:**

| <b>Sr. No.</b> | <b>Title of the Book</b>                    | <b>Author/s</b>      | <b>Publication</b>       |
|----------------|---------------------------------------------|----------------------|--------------------------|
| 1              | Labour Laws                                 | Taxmann              | Taxmann                  |
| 2              | Labour & Industrial Laws                    | S N Misra            | Central Law Publication  |
| 3              | Maharashtra Cooperative Societies Act, 1960 | Current Publications | Current Publications     |
| 4              | Competition Act 2002                        | Agarwal V. K.        | Bharat Law House Pvt Ltd |
| 5              | Industrial Disputes Act, 1947               | Lawmann's            | Kamal Publishers         |
| 6              | Labour and Industrial Laws                  | M.N. Mishra          | Central Publications     |

**Web References:**

| <b>Sr. No.</b> | <b>Website Address</b>                                      | <b>Institution</b>                                     |
|----------------|-------------------------------------------------------------|--------------------------------------------------------|
| 1              | <a href="https://www.mca.gov.in">https://www.mca.gov.in</a> | Ministry of Corporate Affairs                          |
| 2              | <a href="https://www.icai.org">https://www.icai.org</a>     | ICAI - The Institute of Chartered Accountants of India |



| <b>Sr. No.</b> | <b>Website Address</b>                                                                                                                                                                      | <b>Institution</b>                               |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 3              | <a href="https://www.icsi.edu">https://www.icsi.edu</a>                                                                                                                                     | ICSI - Institute of Company Secretaries of India |
| 4              | <a href="https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf">https://mahapanan.maharashtra.gov.in/Site/Upload/GR/MCS%20Bare%20Act%20and%20Rules.pdf</a> | Government of Maharashtra                        |
| 5              | <a href="https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf">https://lj.maharashtra.gov.in/Site/Upload/Acts/H%20693.pdf</a>                                                         | Government of Maharashtra                        |
| 6              | <a href="https://www.cci.gov.in/sites/default/files/ci_pdf/competitionact2012.pdf">https://www.cci.gov.in/sites/default/files/ci_pdf/competitionact2012.pdf</a>                             | Government of India                              |
| 7              | <a href="https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf">https://mahakamgar.maharashtra.gov.in/images/pdf/industrial-disputes-act-1947.pdf</a>           | Government of Maharashtra                        |

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------|
| <b>Course Code:<br/>B1- 21/406 D (II)</b>                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Subject / Course: Cost and Works Accounting- II</b> | <b>Marks: 100<br/>Credits: 04</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                        |                                   |
| <ol style="list-style-type: none"> <li>1. To introduce to Material Accounting and control</li> <li>2. To acquaint the students with ascertainment of labour cost.</li> <li>3. To introduce to students Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts</li> <li>4. To introduce to the concepts of Just In Time (JIT), Six Sigma and Computer Aided manufacturing (CAM) and Enterprise Recourse Planning (ERP).</li> </ol> |                                                        |                                   |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                        |                                   |
| After completing the Course, the students will be able to:                                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                                   |
| <b>CO 1:</b> Understand Material Accounting including Pricing Methods, Material Records and Material Control                                                                                                                                                                                                                                                                                                                                                       |                                                        |                                   |
| <b>CO 2:</b> Ascertain the Labour Cost                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                        |                                   |
| <b>CO 3:</b> Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with Financial Accounts                                                                                                                                                                                                                                                                                                                                                |                                                        |                                   |
| <b>CO 4:</b> Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided Manufacturing (CAM), Enterprise Recourse Planning (ERP)                                                                                                                                                                                                                                                                                                             |                                                        |                                   |

| <b>Unit</b> | <b>Unit Title</b>   | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>No of Lectures</b> |
|-------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Material Accounting | <ol style="list-style-type: none"> <li>1.1 Classification and Codification of Material</li> <li>1.2 Introduction to CAS-6</li> <li>1.3 Stores and Material Records</li> <li>1.4 Bin Card &amp; Store Ledger etc.</li> <li>1.5 Issue of Material and Pricing Methods for Issue of Material:               <ol style="list-style-type: none"> <li>1.5.1 FIFO</li> <li>1.5.2 LIFO</li> <li>1.5.3 Simple Average Methods</li> <li>1.5.4 Weighted Average Methods</li> </ol> </li> <li>1.6 Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives</li> </ol> | 18                    |

| Unit                        | Unit Title                                  | Contents                                                                                                                                                                                                                                                                                                                                                                                                                          | No of Lectures |
|-----------------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| II                          | Labour Cost and Payroll                     | 2.1 Concept of Labour Cost, Definition of Wages<br>2.2 Records and Methods - Time Keeping and Time Booking<br>2.3 Methods of Wage Payment: Time Rate System and Piece Rate System<br>2.4 Taylor's Differential Piece Rate System.<br>2.5 Incentive Plan:<br>Halsey Plan<br>Rowan Plan<br>Group Bonus scheme<br>2.6 Performance based incentive plan<br>2.7 Payroll meaning and components Labour Turnover, Overtime and idle time | 18             |
| III                         | Cost Book Keeping                           | 3.1 Cost Accounting Records<br>3.2 Cost Ledgers<br>3.3 Integrated and Non-Integrated Accounts<br>3.4 Reconciliation of Cost Accounting records with Financial Accounts                                                                                                                                                                                                                                                            | 16             |
| IV                          | Introduction to JIT, Six Sigma, CAM and ERP | 4.1 Introduction to- Just In Time (JIT), Six Sigma<br>4.2 CAM (Computer Aided Manufacturing)<br>4.3 Enterprise Resource Planning (ERP)                                                                                                                                                                                                                                                                                            | 5              |
| <b>Total No of Lectures</b> |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>57</b>      |

**Teaching Methodology:**

| Unit | Unit Title              | Teaching methodology                                      | Outcome expected                                                                                |                                                                        | Weightage of Marks (%) |
|------|-------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------|
|      |                         |                                                           | Conceptual understanding Knowledge / Skills / Attributes etc.                                   |                                                                        |                        |
| 1    | Material Accounting     | Industry visit<br>Expert talk<br>Visit to malls, stores   | Understand Material Accounting including Pricing Methods, Material Records and Material Control | Conceptual understanding<br>Applicability skills<br>Practical exposure | 28%                    |
| 2    | Labour cost and Payroll | Power Point Presentations<br>Lectures of industry experts | Ascertain the Labour Cost                                                                       | Conceptual understanding<br>Applicability skills                       | 28%                    |

| Unit | Unit Title                                  | Teaching methodology                                                                                                | Outcome expected                                                                                                                              |                                                      | Weightage of Marks (%) |
|------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------------------------|
|      |                                             |                                                                                                                     | Conceptual understanding Knowledge / Skills / Attributes etc.                                                                                 |                                                      |                        |
| 3    | Cost Book Keeping                           | Power Point Presentations<br><br>Group discussion                                                                   | Understand the Cost Book Keeping and Reconciliation of Cost Accounting Records with financial Accounts                                        | Conceptual understanding<br><br>Applicability skills | 27%                    |
| 4    | Introduction to JIT, Six Sigma, CAM and ERP | Guest lecture, power point presentation<br><br>Group discussion<br><br>Industry visit<br><br>Video based discussion | Get acquainted with the concepts of Just In Time (JIT), Six Sigma, Computer Aided manufacturing (CAM), and Enterprise Resource Planning (ERP) | Conceptual understanding<br><br>Practical exposure   | 17%                    |

**Evaluation Method:**

| Unit                                            | Evaluation Method           | Marks (100)          |             |                                         |
|-------------------------------------------------|-----------------------------|----------------------|-------------|-----------------------------------------|
|                                                 |                             | Formative Assessment |             | Summative Assessment                    |
|                                                 |                             | CCE I (20)           | CCE II (20) | SEMESTER (60) (To be converted into 40) |
| I- Material Accounting                          | Assignment/MCQ/ Descriptive | 10                   | –           | Theory (7)<br>Problems (10)             |
| II- Labour cost and Payroll                     | Assignment/MCQ/ Descriptive | 10                   | –           | Theory (7)<br>Problems (10)             |
| III- Cost Book Keeping                          | Assignment/MCQ/ Descriptive | –                    | 10          | Theory (6)<br>Problems (10)             |
| IV- Introduction to JIT, Six Sigma, CAM and ERP | Assignment/MCQ/ Descriptive | –                    | 10          | Theory (10)                             |

**Note:**

**1 Weightage to Theory and Problems:**

50 % of marks for Theory & 50 % of marks for Practical problems

**2 Area of practical problems:**

a) Pricing of issues of Material

- b) Computation of Wages under different methods, calculation of Labour Turnover
- c) Preparation of Reconciliation Statement

**Topics for Small Project (Any one of the following):**

**Total Marks 20**

| <b>Sr. No.</b> | <b>Topic</b>                                                                                                                                                                                                                                            | <b>Method</b>                                                                |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1              | Accounting and control of Material<br>1. Classification and Codification of Material<br>2. Stores and Material Records, Bin Card & Store Ledger etc.<br>3. Issue of Material and Pricing Methods for Issue of Material<br>4. New Techniques used if any | Writing a report by visiting to mall/ stores/ industrial units               |
| 2              | Labour Costing:<br>1. Records and Methods - Time Keeping and Time Booking<br>2. Methods of Wage Payment and Incentive Plans<br>3. Payroll components<br>4. Labour Turnover if any, causes of Labour Turnover<br>5. Costing of Overtime and idle time    | Collection of data and preparation of report by visiting any industrial unit |
| 3              | Cost Book Keeping:<br>1. Cost Accounting Records<br>2. Cost Ledgers<br>3. Reconciliation of Cost Accounting records with Financial Accounts                                                                                                             |                                                                              |
| 4              | Study of Just In Time (JIT), Six Sigma CAM (Computer Aided Manufacturing) and Enterprise Resource Planning (ERP)                                                                                                                                        |                                                                              |

**Suggested Readings:**

| <b>Sr. No</b> | <b>Title of the Book</b>                | <b>Author/s</b>                 | <b>Publication</b>                                   |
|---------------|-----------------------------------------|---------------------------------|------------------------------------------------------|
| 1             | Cost Accounting (Intermediate)          | Study Material ICAI Kolkata     | Institute of Cost Accountant of India, Kolkata       |
| 2             | Cost and Management Accounting          | Study Material ICAI New Delhi   | Institute of Chartered Accountant of India New Delhi |
| 3             | Cost Accounting- Principles & Practices | Jawahar Lal & Seema Shrivastava | Tata Mcgraw Hill, New Delhi                          |

| Sr. No | Title of the Book                                 | Author/s                         | Publication                                         |
|--------|---------------------------------------------------|----------------------------------|-----------------------------------------------------|
| 4      | Advanced Cost Accounting and Cost Systems         | Ravi M Kishor                    | Taxmann, New Delhi                                  |
| 5      | Fundamentals of Cost Accounting                   | S. N. Maheshwari                 | Mittal Problems Shree Mahavir Book Depot, New Delhi |
| 6      | Advanced Cost Accounting                          | Jain and Narang                  | Kalyani Publication, New Delhi                      |
| 7      | Horngren's Cost Accounting- A Managerial Emphasis | Srikant M Datar & Madhav V Rajan | Pearson, Noida Up                                   |
| 8      | Cost Accounting- Principles & Practices           | Dr. M.N. Arora                   | Vikas Publishing House, New Delhi                   |
| 9      | Principles and Practice of Cost Accounting        | N.K. Prasad                      | Booksyndicate 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      | Material Accounting                         | <a href="https://onlinecourses.nptel.ac.in/noc20_mg53/preview">https://onlinecourses.nptel.ac.in/noc20_mg53/preview</a> | <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf</a><br><br><a href="https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf">https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf</a><br><br>Articles from the Professional Journals like:<br><br>The Management Accountant<br><br>The Chartered Accountant<br><br>The Chartered Secretary |
| 2      | Labour cost and Payroll                     |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 3      | Cost Book Keeping                           |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4      | Introduction to JIT, Six Sigma, CAM and ERP | <a href="https://nptel.ac.in/courses/110105123">https://nptel.ac.in/courses/110105123</a>                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------|
| <b>Course Code:</b><br><b>B1-21/406E (II)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Subject / Course: Business Entrepreneurship - II</b> | <b>Marks: 100</b><br><b>Credits: 4</b> |
| <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To understand the role of service sector in Entrepreneurship.</li> <li>2. To understand the concepts and Principles of Creativity, Innovation, and Invention.</li> <li>3. To equip with various abilities to carry out Entrepreneurial activities and to give exposure to real-life examples of entrepreneurs and start-up stories.</li> <li>4. To understand the various challenges in Entrepreneurship development and dynamism of the Business Environment.</li> </ol>                                      |                                                         |                                        |
| <p><b>Course Outcome :</b></p> <p>After completing the course, the student shall be able to</p> <p><b>CO1:</b> To be able to understand the role of each industry in service sector and its relevance in entrepreneurship.</p> <p><b>CO2:</b> To get acquainted with the knowledge and skills of creativity and out of the box thinking.</p> <p><b>CO3:</b> To be able to develop the abilities for opportunity scanning, creative thinking skills, problem-solving skills, etc.</p> <p><b>CO4:</b> To be able to get an awareness of the challenges in Entrepreneurship Development.</p> |                                                         |                                        |

| <b>Unit</b> | <b>Unit Title</b>                     | <b>Contents</b>                                                                                                                                                                                                                                                                         | <b>No of Lectures</b> |
|-------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1           | Various Entrepreneurial Opportunities | 1.1 Role of the Service Sector in National Economy- Types of Service Ventures, Service- Industry Management, Success Factors in Service Ventures-<br>1.2 Opportunities to Service Industry in Rural and Urban Areas, Distinction Between Service Industry and Manufacturing Industries. | 18                    |

| Unit                        | Unit Title                                    | Contents                                                                                                                                                                                                                                                             | No of Lectures |
|-----------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 2                           | Creativity and Innovation                     | 2.1 Creativity- Meaning, Creativity Process, Techniques and Tools of Creativity.<br>2.2 Innovation- Meaning, Sources of Innovation. Conceptual Difference between Innovation and Invention. Peter Drucker's Principles of Innovation- Do's and Don'ts of Innovation. | 18             |
| 3                           | Idea Generation and scanning of Opportunities | 3.1 Environmental Scanning and Problem Identification<br>3.2 Search for a Business Idea, Process of Idea Generation. Checklist of Choosing Ideas.<br>3.3 Customer Identification and Utility Analysis.<br>3.4 Concept of Feasibility and Sustainability of project.  | 12             |
| 4                           | Challenges in Entrepreneurship Development    | 4.1 Challenges- Social, Cultural, Educational, Political, Economical, International Situation, Cross Cultural Aspects. Measures and Challenges of Globalization and Entrepreneurship Development in India. Effect of Corona Virus on Entrepreneurship.               | 9              |
| <b>Total No of Lectures</b> |                                               |                                                                                                                                                                                                                                                                      | <b>57</b>      |

#### Teaching Methodology:

| Unit | Unit Title                | Teaching methodology                                                 | Project (If any)                                                      | Outcome expected                                                                                                                                |                                           | Weightage of Marks (%) |
|------|---------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------|
|      |                           |                                                                      |                                                                       | Conceptual understanding of Knowledge / Skills / Attributes etc                                                                                 |                                           |                        |
| 1    | Creativity and Innovation | Lecture Method, Workshop for Design thinking, Experiential learning. | Solution-based project on Problem Identification and Idea Generation. | 1. To Acquaint knowledge and skills of the creativity and out of the box thinking.<br>2. To Understand the Concepts and Theories and Principles | To develop the conceptual understanding . | 30%                    |



| Unit | Unit Title                                    | Teaching methodology                                                | Project (If any)                                               | Outcome expected                                                                                                                                                             |                                                                  | Weightage of Marks (%) |
|------|-----------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------|
|      |                                               |                                                                     |                                                                | Conceptual understanding of Knowledge / Skills / Attributes etc                                                                                                              |                                                                  |                        |
|      |                                               |                                                                     |                                                                | of Innovation and Invention.<br>3. To realize the relevance of creative thinking in entrepreneurship.<br>4. To develop the ability of creative thinking                      |                                                                  |                        |
| 2    | Idea Generation and scanning of Opportunities | Lecture Method, Workshop for Design thinking, Experiential learning | Workshop on Idea Generation and project on Gap Identification. | 1. To know the process of idea generation.<br>2. To develop the abilities for problem-solving skills.<br>3. To get a broad perspective over the concept of Entrepreneurship. | To attempt to build a creative mindset of budding entrepreneurs. | 30%                    |
| 3    | Study of Entrepreneurs or Enterprises         | Lecture Method, case studies, Audio-visual films                    | Project Report                                                 | 1. To study the real-life well known examples of entrepreneurs and enterprises in India, to motivate the students to enhance                                                 | Igniting Entrepreneurial spirit.                                 | 25%                    |

| Unit | Unit Title                                 | Teaching methodology                       | Project (If any) | Outcome expected                                                                                                                                                                                                                |  | Weightage of Marks (%) |
|------|--------------------------------------------|--------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------|
|      |                                            |                                            |                  | Conceptual understanding of Knowledge / Skills / Attributes etc                                                                                                                                                                 |  |                        |
|      |                                            |                                            |                  | their competencies and create interest in, to become an enterprisers or to be an entrepreneurs                                                                                                                                  |  |                        |
| 4    | Challenges in Entrepreneurship Development | Lecture Method, study visits, exper talks. |                  | 1. Students should be able to understand the challenges in entrepreneurship development and how these environmental factors affect the business so the students should be known how to overcome on these factors or challenges. |  | 15%                    |

**Evaluation Method:**

| Unit                                            | Evaluation Method                    | Marks (100)          |             |                      | Project/Practical (If any)<br><br>1 Credit                            |
|-------------------------------------------------|--------------------------------------|----------------------|-------------|----------------------|-----------------------------------------------------------------------|
|                                                 |                                      | Formative Assessment |             | Summative Assessment |                                                                       |
|                                                 |                                      | CCE I (20)           | CCE II (20) | SEMESTER (60)        |                                                                       |
| 1 Creativity and Innovation                     | Assignment /Group discussion and PPT | 10                   | N/A         | Theory               | Solution-based project on Problem Identification and Idea Generation. |
| 2 Idea Generation and scanning of Opportunities | Assignment /Group discussion and PPT | 10                   | N/A         | Theory               | Workshop on Idea Generation and project on Gap Identification.        |
| 3 Study of Entrepreneurs or Enterprises         | Theory                               | N/A                  | 10          | Theory               | Project Report                                                        |
| 4 Challenges in Entrepreneurship Development    | Theory                               | N/A                  | 10          | Theory               | N/A                                                                   |

**Suggested Readings:**

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

**E-Learning Resources:**

| <b>Sr. No.</b> | <b>Topic</b>                                  | <b>Lectures (available on YouTube / Swayam / MOOCs, etc.)</b>                                                               | <b>Films</b> | <b>Journals / Articles / Case Studies</b> |
|----------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|
| 1              | Various Entrepreneurial Opportunities         | N/A                                                                                                                         | N/A          | N/A                                       |
| 2              | Creativity and Innovation                     | <a href="https://onlinecourses.swayam2.ac.in/imb21_mg40/preview">https://onlinecourses.swayam2.ac.in/imb21_mg40/preview</a> | N/A          | N/A                                       |
| 3              | Idea Generation and scanning of Opportunities | <a href="https://onlinecourses.swayam2.ac.in/imb22_mg18/preview">https://onlinecourses.swayam2.ac.in/imb22_mg18/preview</a> | N/A          | N/A                                       |
| 4              | Challenges in Entrepreneurship Development    | N/A                                                                                                                         | N/A          | N/A                                       |

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Course Code:</b><br><b>B1-21/406F (II)</b>                                                                                                                                                                                                                                                                                                   | <b>Course: Marketing Management-II</b> | <b>Marks: 100</b><br><b>Credits: 4</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                       |                                        |                                        |
| To study the importance of marketing research and understand the practices in marketing research:                                                                                                                                                                                                                                               |                                        |                                        |
| <ol style="list-style-type: none"> <li>1. To understand the concept of Marketing Research.</li> <li>2. To understand the concepts and fundamentals of Green Marketing.</li> <li>3. To study the importance and various challenges in E-Marketing.</li> <li>4. To understand the concept and various techniques of Digital Marketing.</li> </ol> |                                        |                                        |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                          |                                        |                                        |
| After completing the course, the student shall be able to-                                                                                                                                                                                                                                                                                      |                                        |                                        |
| <b>CO1:</b> Get acquainted with the fundamentals of Marketing Research.                                                                                                                                                                                                                                                                         |                                        |                                        |
| <b>CO2:</b> Get acquainted with the fundamentals of Green Marketing.                                                                                                                                                                                                                                                                            |                                        |                                        |
| <b>CO3:</b> Understand the importance and challenges of E-Marketing.                                                                                                                                                                                                                                                                            |                                        |                                        |
| <b>CO4:</b> Understand the concepts and various techniques of Digital Marketing.                                                                                                                                                                                                                                                                |                                        |                                        |

| <b>Unit</b> | <b>Unit Title</b>  | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>No of lectures</b> |
|-------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>I</b>    | Marketing Research | 1.1 Introduction and Meaning of Marketing Research<br>1.2 Definition of Marketing Research<br>1.3 Scope of Marketing Research<br>1.4 Role of Marketing Research<br>1.5 Marketing Research Agencies<br>1.6 Marketing Information Vs. Marketing Research<br>1.7 Objectives of Marketing Research<br>1.8 Marketing Research Procedure<br>1.9 Problem Definition<br>1.10 Research Design<br>1.11 Data Collection<br>1.12 Sampling and Sampling Designs<br>1.13 Probability Sampling Techniques<br>1.14 Data Analysis<br>1.15 Method of Reporting Research Findings | 14                    |

| <b>Unit</b>                 | <b>Unit Title</b> | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>No of lectures</b> |
|-----------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| II                          | Green Marketing   | 2.1 Introduction and Meaning of Green Marketing<br>2.2 Definition of Green Marketing<br>2.3 Objectives of Green Marketing<br>2.4 Importance of Green Marketing<br>2.5 Strategies of Green Marketing<br>2.6 Role of Marketing Manager in Green Marketing<br>2.7 Marketing mix of Green Marketing<br>2.8 Principles of success of Green Products<br>2.9 Case studies                                                                                                                                                                                                                                                                                                       | 13                    |
| III                         | E-Marketing       | 3.1 Introduction and Meaning of E-Marketing<br>3.2 Definition of E-Marketing<br>3.3 Utility of E-Marketing<br>3.4 Advantages of E-Marketing<br>3.5 Limitations of E-Marketing<br>3.6 Challenges before E-Marketing<br>3.7 Online and Offline Marketing<br>3.8 Present status of E-Marketing in India<br>3.9 Scope for E-Marketing in Indian scenario<br>3.10 Online Marketing Strategies                                                                                                                                                                                                                                                                                 | 15                    |
| IV                          | Digital Marketing | 4.1 Introduction and Meaning of Digital Marketing<br>4.2 Definition of Digital Marketing<br>4.3 Difference between Traditional Marketing & Digital Marketing<br>4.4 Digital Marketing Channels-<br>4.4.1 Search Engine Optimization (SEO)<br>Off-page Optimization On-Page Optimization<br>4.4.2 Social Media Marketing Facebook Marketing Twitter Marketing Google Marketing Video Promotion YouTube Marketing Pinterest Marketing Instagram Marketing<br>4.4.3 Online Paid advertisement Google AdWords Facebook Ads Twitter Ads<br>4.4.4 Email Marketing<br>4.4.5 Mobile App Marketing<br>4.4.6 Web Analytics<br>4.4.7 Content Marketing<br>4.4.8 Affiliate Marketing | 15                    |
| <b>Total No of Lectures</b> |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>57</b>             |

**Teaching Methodology:**

| Unit | Unit Title         | Teaching methodology                                                             | Project / Hands-on exposure / Practice-based                                                 | Outcome expected                                                                                                 |                                                         | Weightage of Marks (%) |
|------|--------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------|
|      |                    |                                                                                  |                                                                                              | Conceptual understanding of Knowledge / Skills / Attributes etc.                                                 |                                                         |                        |
| I    | Marketing Research | Power Point Presentation, Group discussion, Field visit.                         | Interview of marketing manager, Market survey.                                               | To enable the students to study the effect of the external environment on the decision-making of the firm.       | Fundamental and conceptual learning, Practical exposure | 25%                    |
| II   | Green Marketing    | PowerPoint Presentation, Article Reviews, Case studies                           | Market Survey                                                                                | To understand the importance of Green Marketing without the wastage of resources.                                | Conceptual and fundamental knowledge to be developed.   | 23%                    |
| III  | E-Marketing        | Group Discussion, Quiz, Poster Making                                            | Hands-on exposure to E-marketing                                                             | To help students understand the application of various techniques and methods of E-Marketing practically.        | Conceptual learning and practical exposure.             | 26%                    |
| IV   | Digital Marketing  | PowerPoint presentation, Group discussion, Survey analysis Expert/guest lecture. | Interviews of Digital marketers. Implementation of digital marketing in marketing practices. | To implement the knowledge of Digital Marketing in practical by enhancing their skills in the field of Marketing | Practical knowledge and conceptual learnings.           | 26%                    |

**Evaluation Method-**

| Unit                  | Evaluation Method | Marks (100)          |             |                      |
|-----------------------|-------------------|----------------------|-------------|----------------------|
|                       |                   | Formative Assessment |             | Summative Assessment |
|                       |                   | CCE I (20)           | CCE II (20) | SEMESTER (60)        |
| 1-Marketing Research  | Assignment / MCQ  | 10                   | N/A         | Theory               |
| 2- Green Marketing    | Assignment / MCQ  | 10                   | N/A         | Theory               |
| 3- E-marketing        | Assignment / MCQ  | 10                   | N/A         | Theory               |
| 4 – Digital Marketing | MCQ               | N/A                  | 10          | Theory               |

**Projects:**

| Sr. No. | Topic              | Project/s                                                              |
|---------|--------------------|------------------------------------------------------------------------|
| 01      | Marketing Research | A project on Marketing Research of a specific business unit.           |
| 02      | Green Marketing    | A Project Green Marketing practices of business units.                 |
| 03      | E-Marketing        | A Project on understanding various modes of E-marketing.               |
| 04      | Digital Marketing  | A Project on the impact of digital marketing on any one business unit. |

**Suggested Readings:**

| Sr. No | Title of the book                 | Author/s      | Publication           |
|--------|-----------------------------------|---------------|-----------------------|
| 1      | Marketing Management              | Philip Kotler | Pearson Publication   |
| 2      | Marketing Management              | Rajan Saxena  | McGraw Hill Education |
| 3      | Principles of Marketing           | Philip Kotler | Pearson Publication   |
| 4      | Sales and distribution management | Tapan K Panda | Oxford publication    |



| <b>Sr. No</b> | <b>Title of the book</b> | <b>Author/s</b>                 | <b>Publication</b>      |
|---------------|--------------------------|---------------------------------|-------------------------|
| 5             | Advertising management   | Rajiv Batra                     | Pearson Publication     |
| 6             | Retail Management        | Gibson Vedamani                 | Jayco Publication       |
| 8             | Marketing Management     | V. S. Ramaswamy & S. Namakumari | Macmillan Publication   |
| 9             | Marketing Research       | S. L. Gupta                     | Excel Books India, 2004 |
| 10            | Marketing Research       | Naresh K. Malhotra              | Pearson Publication     |

**E-learning resources:**

| <b>Sr. No.</b> | <b>Topic</b>       | <b>Lectures /YouTube / Swayam / MOOC</b>                                                                                      | <b>Films</b>                   | <b>Journals / Articles / Case studies</b>                                                                                                                                   |
|----------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1              | Marketing research | <a href="https://onlinecourse.s.nptel.ac.in/noc19_mg49/preview">https://onlinecourse.s.nptel.ac.in/noc19_mg49/preview</a>     | Lectures on Marketing research | <a href="https://serialsjournals.com/index.php?route=product/product&amp;product_id=606">https://serialsjournals.com/index.php?route=product/product&amp;product_id=606</a> |
| 2              | Green Marketing    | <a href="https://onlinecourse.s.swyam2.ac.in/cec20_mg06/preview">https://onlinecourse.s.swyam2.ac.in/cec20_mg06/preview</a>   | Films on Green Marketing       | <a href="http://jmm-net.com/">http://jmm-net.com/</a>                                                                                                                       |
| 3              | E-marketing        | <a href="https://onlinecourse.s.swyam2.ac.in/im_b21_mg27/preview">https://onlinecourse.s.swyam2.ac.in/im_b21_mg27/preview</a> | Lectures on E-marketing        | <a href="https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid">https://www.scimagojr.com/journalsearch.php?q=19700187623&amp;tip=sid</a>                   |
| 4              | Digital Marketing  | <a href="https://onlinecourse.s.nptel.ac.in/noc19_mg48/preview">https://onlinecourse.s.nptel.ac.in/noc19_mg48/preview</a>     | Lectures on Digital Marketing  | <a href="http://www.mmaglobal.org/publications/mmj/current-past-issues/">http://www.mmaglobal.org/publications/mmj/current-past-issues/</a>                                 |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|------------------------------------------|
| <b>Course Code:</b><br>B1-21/407(7)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Course: Tax Procedure &amp; Practices (Vocational)</b><br><b>Subject: Income Tax</b> | <b>Marks: 100</b><br><b>Credits: 3+1</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                         |                                          |
| <ol style="list-style-type: none"> <li>1. To develop an understanding of the procedural part regarding Returns, Tax deducted at source and advance payment of tax</li> <li>2. To enable understanding of the Assessment of Income, Audit and Provisions of Set Off and Carry Forward of Losses under Income Tax Act, 1961</li> <li>3. To enable for Computation of Income of Partnership Firm and Limited liability Partnership firm.</li> <li>4. To enable for computation of income of Company</li> </ol> <p><b>Note: Finance Act immediately preceding the Academic Year will be applicable.</b></p> |                                                                                         |                                          |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                         |                                          |
| After completing the course, the student shall be able to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                         |                                          |
| <b>CO1:</b> Understand filing of income tax return and other compliance under Income Tax law.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                         |                                          |
| <b>CO2:</b> Understand provisions in respect of Assessment of income, Audit and set off and carry forward of losses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                         |                                          |
| <b>CO3:</b> Understand Computation of Total Income & Tax Liability for Partnership Firm/ Limited Liability Partnership                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                         |                                          |
| <b>CO4:</b> To understand Computation of Total Income & Tax Liability for Company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                         |                                          |

| Unit | Unit Title            | Contents                                                                                                                                                                                       | No of lectures |
|------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I    | Compliance Procedures | Compliance Procedures<br>1 Types of returns & due dates thereon<br>2 Tax Deducted at Source<br>3 Tax Collected at Source<br>4 Advance Tax Payment<br>5 Interest for late payment of Income Tax | 17             |
| II   | Assessment & Audit    | Assessment & Audit<br>1 Different Types of Assessments<br>2 Special Audit u/s 142<br>3 Tax Audit u/s 44AB<br>4 Set off and carry forward of loss<br>5 Penal Provisions under Income Tax law    | 14             |

| Unit                        | Unit Title                                                           | Contents                                                                                                                                                                       | No of lectures         |
|-----------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| III                         | Computation of Total Income & Tax Liability of Partnership Firm/ LLP | Computation of Total Income & Tax Liability for Partnership Firm/ Limited Liability Partnership<br>1 Computation of Book Profit<br>2 Interest and Remuneration to the partners | 13                     |
| IV                          | Computation of Total Income & Tax Liability for Company              | Computation of Total Income & Tax Liability for Company<br>1 Computation of Book Profit<br>2 Minimum Alternate Tax<br>3 Dividend Distribution Tax                              | 13                     |
| <b>Total No of Lectures</b> |                                                                      |                                                                                                                                                                                | <b>57<br/>(48 min)</b> |

**Teaching methodology:**

| Unit | Unit Title            | Teaching methodology                                                                                                | Project / Hands on exposure / Practice based | Outcome expected                                                                              |                                     | Weightage of Marks (%) |
|------|-----------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------|------------------------|
|      |                       |                                                                                                                     |                                              | Conceptual understanding                                                                      | Knowledge / Skills / Attributes etc |                        |
| I    | Compliance Procedures | a) Pre Literature<br>b) Classroom Teaching<br>c) Library visit<br>d) Home Assignment<br>e) MCQ: Test Your Knowledge | Filing Income Tax Return, TDS Return         | Understand various concepts & definitions under Income Tax Act, 1961                          | Comprehension Skill                 | 25                     |
| II   | Assessment & Audit    | a) Classroom Teaching<br>b) Group Discussion<br>c) Home Assignment<br>d) Case Studies<br>e) MCQ: Test Your          | Visit to Practicing Chartered Accountant     | Understand rules for deciding Residential Status of the person, Knowing incomes which are not | Comprehension Skill                 | 25                     |

| Unit | Unit Title                                                           | Teaching methodology                                                                                                    | Project / Hands on exposure / Practice based | Outcome expected                                               |                                     | Weightage of Marks (%) |
|------|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------------|-------------------------------------|------------------------|
|      |                                                                      |                                                                                                                         |                                              | Conceptual understanding                                       | Knowledge / Skills / Attributes etc |                        |
|      |                                                                      | Knowledge                                                                                                               |                                              | chargeable to tax                                              |                                     |                        |
| III  | Computation of Total Income & Tax Liability of Partnership Firm/ LLP | a) Classroom Teaching<br>b) Problem Solving<br>c) PPT Presentation<br>d) Home Assignment<br>e) MCQ: Test Your Knowledge | NA                                           | Understand Computation of Income under the Head Salary         | Application Skill                   | 25                     |
| IV   | Computation of Total Income & Tax Liability for Company              | a) Classroom Teaching<br>b) Problem Solving<br>c) Home Assignment,<br>d) Case Studies<br>e) MCQ: Test Your Knowledge    | NA                                           | Understand Computation of Income under the Head House Property | Application Skill                   | 25                     |

**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 |

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1. [www.icai.org](http://www.icai.org)
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**Note:** Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable.



|                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                             |                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Course Code:</b><br><b>B1-21/408(8)</b>                                                                                                                                                                                                                                                                                                                                 | <b>Course: Tax Procedure &amp; Practices (Vocational)</b><br><b>Subject: Goods &amp; Services Tax (GST)</b> | <b>Marks: 100</b><br><b>Credits :3+1</b> |
| <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                  |                                                                                                             |                                          |
| <ol style="list-style-type: none"> <li>1. To understand computation of GST liability</li> <li>2. To provide knowledge about applicability &amp; procedure of filling GST returns</li> <li>3. To understand provisions in respect of TDS, TCS, E-way bill and invoicing under GST law</li> <li>4. To understand provisions of Assessment and Audit under GST law</li> </ol> |                                                                                                             |                                          |
| <b>Course Outcome:</b>                                                                                                                                                                                                                                                                                                                                                     |                                                                                                             |                                          |
| After completing the course, the student shall be able to                                                                                                                                                                                                                                                                                                                  |                                                                                                             |                                          |
| <b>CO1:</b> Compute GST liability                                                                                                                                                                                                                                                                                                                                          |                                                                                                             |                                          |
| <b>CO2:</b> Understand the applicability & procedure of filling Returns under GST                                                                                                                                                                                                                                                                                          |                                                                                                             |                                          |
| <b>CO3:</b> Get acquainted with TDS, TCS, E-way bill and invoicing under GST law                                                                                                                                                                                                                                                                                           |                                                                                                             |                                          |
| <b>CO4:</b> Understand the applicability of the provisions of Assessment and Audit under GST law                                                                                                                                                                                                                                                                           |                                                                                                             |                                          |

| <b>Unit</b> | <b>Unit Title</b>               | <b>Contents</b>                                                                                                                                                                                                                       | <b>No of lectures</b> |
|-------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| I           | Computation of GST Liability    | Computation of GST Liability (With practical problems)<br>1.1 Payment of GST<br>1.2 Input Tax Credit under GST<br>1.3 Refund of GST<br>1.4 Electronic Credit Ledger and Cash Credit Ledger                                            | 13                    |
| II          | Returns of GST                  | Returns of GST<br>2.1 Types of GST returns and due dates thereon<br>2.2 Furnishing details of outward supply<br>2.3 Furnishing details of inward supply<br>2.4 Amendment in GST returns<br>2.5 Procedure for filling of E-GST Returns | 14                    |
| III         | TDS, TCS & E-way bill under GST | TDS, TCS & E-way bill under GST<br>3.1 Tax Deducted at Source<br>3.2 Tax Collected at Source<br>3.3 E-Way Bill<br>3.4 Different Types of Tax Invoices, Debit Notes, Credit Notes under GST                                            | 16                    |

| Unit                        | Unit Title               | Contents                                                                                                                                                                                                                                                                                                                                   | No of lectures         |
|-----------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| IV                          | Assessment and GST Audit | Assessment and GST Audit<br>4.1 Types of Assessments<br>4.1.1 Self-assessment<br>4.1.2 Provisional assessment<br>4.1.3 Scrutiny assessment<br>4.1.4 Assessment of non-filers of GST returns<br>4.1.5 Assessment of unregistered persons<br>2 Turnover based GST Audit u/s 35(5)<br>3 Audit by tax authorities<br>4 Special Audit under GST | 14                     |
| <b>Total No of Lectures</b> |                          |                                                                                                                                                                                                                                                                                                                                            | <b>57<br/>(48 min)</b> |

**Teaching methodology:**

| Unit | Unit Title                      | Teaching methodology                                                                          | Project / Hands on exposure / Practice based | Outcome expected                                  |                                     | Weightage of Marks (%) |
|------|---------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------|-------------------------------------|------------------------|
|      |                                 |                                                                                               |                                              | Conceptual understanding                          | Knowledge / Skills / Attributes etc |                        |
| I    | Computation of GST Liability    | a) Pre Literature<br>b) Classroom Teaching<br>c) Library visit<br>d) Test Your knowledge      | Practical Problems                           | Understand computation of GST liability           | Practical Understanding             |                        |
| II   | Returns of GST                  | a) Classroom Teaching<br>b) PPT Presentation<br>c) Quiz Competition<br>d) Test Your knowledge | Demo GST return filling                      | Understand procedure of filling Returns under GST | Comprehension Skill                 |                        |
| III  | TDS, TCS & E-way bill under GST | a) Classroom Teaching<br>b) Group Discussion<br>c) Guest Lecture<br>d) Test Your knowledge    | Demo for online E-Way Bill                   | Understand procedure to generate E-Way Bill       | Application Skill                   |                        |

| Unit | Unit Title               | Teaching methodology                                                                                       | Project / Hands on exposure / Practice based | Outcome expected                                                  |                                 | Weightage of Marks (%) |
|------|--------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------|---------------------------------|------------------------|
|      |                          |                                                                                                            |                                              | Conceptual understanding Knowledge / Skills / Attributes etc      |                                 |                        |
| IV   | Assessment and GST Audit | a) Classroom Teaching<br>b) Discussion on PPT Presentation<br>c) Home Assignment<br>d) Test Your knowledge | NA                                           | Understand different types of Audits & Applicability of GST Audit | Practical Knowledge & Awareness |                        |

**Suggested Readings :**

| Sr. No. | Title of the Book         | Author/s                  | Publication      | Place     |
|---------|---------------------------|---------------------------|------------------|-----------|
| 1.      | Bare Act CGST, SGST, IGST | -                         | -                | -         |
| 2.      | Indirect Taxation         | Girish Ahuja & Ravi Gupta | Bharat Law House | New Delhi |
| 3.      | Indirect Tax Laws         | Dr. Yogendra Bangar       | Aadhya Academy   | Jaipur    |

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