



**B.L.D.E. Association's**

# **A.S.PATIL COLLEGE OF COMMERCE (AUTONOMOUS), VIJAYAPUR**

**Affiliated to Rani Channamma University, Belagavi**  
Nationally Re-Accredited for III Cycle (CGPA 3.28 out of 4)  
with 'A' Grade by NAAC

## **B.Com Programme Structure**

### **Syllabus for III & IV Semesters (w.e.f. 2021-22 & onwards)**



**Recommended at BOS meeting for B.Com programme held  
on 06-07-2021**

**Approved at Academic Council Meeting Held on 24-07-2021**

## **B.COM. PROGRAMME**

The Commerce graduation aims at imparting the knowledge, tools of skills and analysis to make the students understand and involve in the modern commerce and economic scenario, to enable them for higher education and succeed in their professional careers.

### **PROGRAMME OBJECTIVES :**

- To facilitate the learner conceptual knowledge and application skills in the domain of commerce studies
- To equip student to acquire take up entry level jobs in different sectors of commerce, trade and industry and to acquire skills and abilities to become competent in order to be assured of good career and job placements
- To sharpen the student's analytical and decision making skills
- To provide a good foundation to students who plan to pursue professional courses like CA, ICWAI, CS, CMA and CFA
- To develop an entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively
- To support social endeavours and ethical values with sustained efforts

### **PROGRAMME OUTCOME:**

PO1: Acquire a strong basis of knowledge in trade, finance and management that enables to respond to the changing economic and legal environment

PO2: Focus on specific streams which enable to work affecting and efficiently in changing business

PO3: Inculcate the applied skills for concepts and techniques used in corporate practices necessary for business decisions

PO4: Bring professional in facing the modern day challenges in business world value based and placement oriented courses

PO5: Sustain an environment of learning and creativity which enhance the career prospects with integrated knowledge, skill and attitude

### **PROGRAMME SPECIFIC OUTCOME:**

PSO1: To integrate knowledge, skill and positive attitude that will sustain an environment of learning and creativity among the graduates in order to expose their entrepreneurship

PSO2: To build a strong foundation knowledge and skill in industry and commerce

PSO3: To ensure the students pursuing the professional courses viz. CA, ICWAI, CS, CMA and CFA

<b>B.Com (CBCS) Programme Structure</b>							
<b>Semester III</b>							
	Paper code	Title of the paper	Marks			Teaching Hours	Total Credit
			IA	Sem. End Exam	Total		
Part - I	DSC	3.1-Modern Banking	30	70	100	4	3
	DSC	3.2 -Goods and Services Tax – I	30	70	100	4	4
	DSC	3.3 – Principles of Management	30	70	100	4	3
	DSC	3.4 - Corporate Accounting - I	30	70	100	4	4
Part - II	SEC	3.5 –Business Statistics-I / Commercial Arithmetic-I	30	70	100	4	3
	SEC	3.6 - Computer Application in Business - I	30	70	100	4	3
Part - III	GC	3.7 - Monetary Economics	30	70	100	4	3
Part - IV	ECA	3.8 - Extra Curricular Activities	50	--	50	--	1
					<b>750</b>	<b>28</b>	<b>24</b>

<b>Semester IV</b>							
	Paper code	Title of the paper	Marks			Teaching Hours	Total Credit
			IA	Sem. End Exam	Total		
Part - I	DSC	4.1- Human Resource Management	30	70	100	4	3
	DSC	4.2- Goods and Services Tax - II	30	70	100	4	4
	DSC	4.3- Fundamentals of Financial Management	30	70	100	4	3
	DSC	4.4 - Corporate Accounting - II	30	70	100	4	4
Part - II	SEC	4.5 -Business Statistics - II / Commercial Arithmetic-II	30	70	100	4	3
	SEC	4.6 - Computer Application in Business - II	30	70	100	4	3
Part - III	GC	4.7 - International Trade & Business	30	70	100	4	3
Part - IV	ECA	4.8 Extra Curricular Activities	50	--	50	--	1
					<b>750</b>	<b>28</b>	<b>24</b>

B.L.D.E.A's

A. S. Patil College of Commerce (Autonomous), Vijayapur

**B.Com Programme Semester-wise Components**

<b>Sl. No.</b>	<b>Components ( Course Type)</b>	<b>I Sem.</b>	<b>II Sem.</b>	<b>III Sem.</b>	<b>IV Sem.</b>	<b>V Sem.</b>	<b>VI Sem.</b>	<b>Total</b>
1	AECC (Min.2)	4	3	-	-	-	-	7
2	DSC (Min. 12)	2	3	4	4	4	4	21
3	DSE/GEC (Min.4)	-	-	-	-	2	2	4
4	SEC (Min. 2)	-	-	2	2	1	1	6
5	GC (Min.2)	1	1	1	1	-	-	4
6	ECA	1	1	1	1	1	1	6
	<b>Total Courses</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>48</b>

### DSC 3.1: MODERN BANKING

W.e.f. academic year 2021-22 & onwards

#### Course Objectives:

- To study the banks' functioning in commercial activities in the society
- To know the role of banks in trade and industry development
- To study the electronic banking methods and services' benefits to business community

#### Course Outcome :

The commerce graduate will come to know :

- The primary functioning with competitive and modern mechanism of new services of commercial banks
- The growing importance of banking in national and international trade and commerce.
- The financial assistance available to different sectors of economy
- The optimal utilization of banks credit facilities in business

Units	Topics	No of Teaching Hours
I	<b>Bank and Banker:</b> Introduction, Meaning of Bank, Banking & Banker, Origin of Banks, Early History of Banking & Types of Banks and their functions: Commercial Banks b) Exchange Banks c) Co-operative Banks d) Indigenous Banks <b>Functions of Commercial Banks.</b> a) Traditional functions: Primary & Secondary b) New services or modern functions: New schemes for accepting deposits - Types of accounts, Automatic extension deposit scheme, Personal loan scheme, Loan participation, Schemes for financing small scale industries, Educational loans, Schemes for financing agriculture development, Loan for self employment, Lock box and night safe service, Teller System, Bid Bonds and performance guarantees, Portfolio Management, Technical advice. counter services, Financing for imports and exports, Tax consultancy.	16
II	<b>Banker and Customer Relationship:</b> Meaning of Customer, Types of Customer, Opening a bank account, Relationship between Banker and Customer- General & Special relationship - changing profile of banker - customer relationship in recent times.	10
III	<b>Cheque:</b> Meaning & Types of Cheques - Open & Crosse cheques, Methods of Crossing: General Crossing & Special Crossing, Holder, Marking of cheques and material alteration, Endorsement - Meaning, Rules for Endorsement. Distinction between cheques, draft, bill of exchange, promissory note & pay order.	08
IV	<b>Investment Policy:</b> Investment policy of the Banks, Liquid assets,	10

	Considerations of sound lending, Factors limiting levels of advances, Mode of advancing: Pledge, Hypothecation, Mortgage and Assignment.	
V	<b>E-Banking and Internet Banking</b> : Meaning and definition of E-Banking – Facts of E-Banking – Banking transaction – internet banking and mobile banking, SWIFT, NEFT/RTGS, ATM operations, e-payment services, ECS services, Security issues, UID/PW/PIN advantages and disadvantages.	<b>06</b>
	<b>Tests, Seminars &amp; Case Study Analysis</b>	<b>14</b>
	<b>Total:</b>	<b>64</b>

#### **Pedagogy:**

- Classroom teaching
- Tests
- Seminars and home assignment
- Guest Lectures
- Use and demonstration of Bank Papers
- Case Studies
- PPT presentation
- Skill development activities

#### **Skill Development:**

- Visiting a banks and reporting on the procedure followed in primary services.
- Visiting ATM Centres and reporting the services available.
- Case study reports.
- Observation of Unique services

#### **Suggested Readings:**

1. Varshney : Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. G.B. Baligar : Banking Law and Practice, Ashok Prakashan, Hubli.
3. Maheshwari S.N. : Banking Law and Practice, Kallayani Publisher, New Delhi
4. Lall Nigam B.M. : Banking Law and Practice, Konark Publisher, New Delhi.
5. Suneja H.R. : Banking Law and Practice, Himalaya Publishing House, Mumbai.
6. Rejeev Seth : Marketing of Banking Service, Macmillan India Limited, New Delhi.
7. Ravi Kalkota and Andrew B. Whinstom : Frontiers of E-Commerce, Pearson Education, New Delhi.
8. R.L. Miller : Modem Money and Banking, TMH, New Delhi.
9. Sundaram & Sundaram : Modem Banking, Sultan Chand & Sons, New Delhi.
10. K. D. Basava : Modern Banking

## DSC 3.2: GOODS AND SERVICES TAX (GST)-I

W.e.f. Academic Year 2021-22

### Course Objectives:

- To make the students more valuable in the field of GST, to become more self employed as a tax consultant and Practitioners.
- To equip the students with the principles and provisions of GST.
- To enable the commerce students to ease interaction with GST authorities.

### Course Outcomes:

- Able to understand the various terms related to Goods and Service Tax.
- Understand procedure for registration, payment and refund of GST.
- Students can ready with the practical aspects of GST.

Unit	Topics	No of Teaching Hours
I	<b>GST in India -An Introduction:</b> Background of GST in India, Meaning of Direct and Indirect Tax, features of indirect tax, Concept of GST; Meaning, silent features, benefits of GST and needs for GST in India. GST Council, Components of GST; CGST, IGST, SGST, UTGST.	10
II	<b>Supply Under GST:</b> Introduction, Meaning of Goods and Services, Business, Principal, competent Authority, Government, Local Authority, Actionable Claim, Consideration Taxable supply, Taxable Territory Concept of Supply (Meaning and scope of supply, Types of supply in GST Act-2017; Place of Supply and composite place of supply. <b>Front-end Business process on GSTN:</b> Interface between companies and GSTN, Role of GSPs, TRPs.	12
III	<b>Charges of GST:</b> Introduction, Concept of dual levy, destination based consumption tax, levy and collection of CGST&IGST (Sec-9 of the CGST Act and Sec-5 of the IGST Act) SGST and simple problems on GST calculation. Composition levy Sec-10 of the CGST Act, Different Rates of GST ( 0%,0.25%,3%,5%,12%,18%,28%).	10
IV	<b>Exemption of GST:</b> Introduction, Meaning, Power of grant exemption from tax (Sec-11 of GST Act), Goods exempt from GST, List of services exempt from GST.	10
V	<b>Registration Under GST:</b> Introduction and meaning of registration, Taxable person, person liable for registration, person not liable for registration, E-commerce operator, types of registration; Compulsory Registration, Casual Registration, Voluntary Registration, Registration under Composition Scheme, benefits of registration, procedure for GST registration, documents for GST registration, Black listing dealer, Surrender of registration, Cancellation of registration	12
	<b>Case study analysis</b> , Tests, Group discussion, Seminars, and Paper Presentation.	10

	<b>Total</b>	64
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**Pedagogy:**

- Classroom teaching
- PPT presentation
- Live demonstration on practical aspects
- Seminars and home assignment
- Skill development activities
- Classroom test and internal assessments

**Particles on skill development:**

1. Collect the particular month sales and purchase data and calculate the tax liability of a registered dealer.
2. Collect the GST implementation feedback from business firms
3. Demonstration on GST registration.
4. Filing of GST Returns

**Suggested Readings:**

- Goods and Service Tax – G B Baligar.
- GST Law
- [www.taxguru.com](http://www.taxguru.com)
- Goods and Services Tax GST by H.C. Mehrotra
- Taxmann Goods and Service Tax Ready Reckoner by V. S. Datey



### DSC 3.3: PRINCIPLES OF MANAGEMENT

W.e.f. academic year 2021-22 & onwards

#### Course Objectives :

- To enable the students to know about the concept of management and its practices. To teach them about basic functions of management.
- To help students to learn management technologies development about the essence of strategies process for the modern organization development as a whole and its individual units;
- To enable students to learn decision-making technologies development for various forms of ownership, organization of creative teams, solving organizational and management tasks;

#### Course Outcomes:

- Key management concepts and their impact on the organization;
- External and internal environment analyses of the organization;
- Management technologies development analyses, strategic management and proposals for improvement of its effectiveness;
- Decision-making technologies analysis of the competitive environment sector;
- Social responsibility of the organization and the role of social management technologies;
- Human resources management methods and technologies of the organization, organization of team interaction while completing management tasks.

Units	Topics	No of Teaching Hours
I	<b>Introduction of Management:</b> Nature and scope of management, management and administration, level of management, overview of management process of functions. Evolution of management thought, pre scientific management period, scientific management, contribution of F.W.Taylor and Henry Fayol, Approach to modern management, Birds eye view of functions of management, management thought today.	14
II	<b>Planning and organizing :</b> a) <b>Planning:</b> Concepts, characteristics, components, process of and planning advantages of planning. b) <b>Organizing:</b> concepts, characteristics, principles, importance, types of organizational structures.	10

III	<b>Leadership and Directing :</b> a) <b>Directing:</b> Concept, characteristics, principles, importance and components of directing. b) <b>Leadership</b> -concept, qualities of a good leader, Types of leaders, importance of leadership. c) <b>Communication</b> -Meaning , Types and Barriers to communication	10
IV	<b>Co-Ordination and Controlling</b> a) <b>Controlling:</b> Concept, nature and importance of controlling, control process, controlling techniques. b) <b>Co-ordination:</b> concept, principles and techniques of coordination. c) <b>Motivation</b> – Meaning , importance and types of Motivation	10
V	<b>Decision making:</b> a) <b>Decision Making:</b> Meaning, stages, significance, types of decision making, guidelines for making , effective decision. b) <b>Trends in managements:</b> Concept of TQM ,ISO and KAIZEN , Recent trends in management	10
	<b>Case study analysis,</b> Tests, Group discussion, Seminars, and Paper Presentation.	10
	<b>Total:</b>	<b>64</b>

**Pedagogy:**

- Classroom Teaching
- PPT presentation
- Seminars and home assignments
- Skill developmental activities
- Classroom test and internal assessments

**Suggested Reading:**

- 1) Stoner : Principle of management, pearsons, New Delhi.
- 2) Terry : Principle of management, AITBS, New Delhi.
- 3) Chandra Bose :Principle of management and administration, PHI, New Delhi.
- 4) Manmohan Prasad : Principle of management, HPH, Mumbai.
- 5) Thomas : Management principles, Biztantra, New Delhi.
- 6) Aggrwal : Business Organization and management, Taxmann Publishers, New Delhi.
- 7) Shrama and Gupta : Industrial organization, Kalyani, Pubbilshers, New Delhi.
- 8) K D Basva : Principle and Practice of Management

### DSC 3.4: CORPORATE ACCOUNTING-I

W.e.f. academic year 2021-22 & onwards

#### Course Objectives:

- To provide the knowledge relating to the Corporate Accounting.
- To enable students to prepare final accounts Corporate Sector.
- To enable the students to prepare financial statements of Joint Stock company and Banking Companies.

#### Course Outcomes:

- Able to understand the various terms relating to the Corporate Accounting.
- Account for the various adjustments relating to issue of shares and debentures.
- To enable the students to prepare final accounts of company and valuation of goodwill.

Unit	Topics	No of Teaching Hours
I	<b>Issue of shares and Debentures :</b> Meaning, Accounting treatment of over subscription, Forfeiture and re-issue of forfeited shares, valuation of shares. Legal provisions to issue of preference shares, accounting aspect of redemption of preference shares debentures- different terms of issue of debentures and different methods of redemption.	10
II	<b>Valuation of goodwill:</b> Valuation of goodwill – concept and need of valuation of goodwill. Types of goodwill and methods of valuation of goodwill.	6
III	<b>Company final accounts:</b> Provisions relating to maintenance of accounts-managerial remuneration, divisible profit, guidelines on bonus issue of shares, transfer of profits to reserve, accounting treatment of tax provisions, vertical forms of financial statements.	12
IV	<b>A)Profit prior to incorporation:</b> Meaning, time ratio, sales ratio and accounting procedure. <b>B)Accounts of Government companies and Statutory Corporation:</b> Meaning of Government companies section 2(45) as per companies act 2013, maintenance of books of accounts, Audit and annual report of government companies, Meaning of statutory corporation, audit and annual report of statutory corporation.	10
V	<b>Bank Accounts :</b> Legal provisions of Banking Regulation Act 1949, forms of profit and loss account and balance sheet, classification of banking companies assets and calculation of provision for doubtful debts, reserve for unexpired discount, preparation of annual financial statement.	12
	For Test, Group Discussion on Practical aspects of accounts, Problem solving skill	14

	<b>Total</b>	64
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**Pedagogy:**

- Classroom test and internal assessments.
- Seminars and home assignments
- Classroom teaching and live demonstration on practical aspects

**Particles on skill development:**

1. Collect the audited annual reports of Government companies.
2. Collect the banking company statements.
3. Opening of Dmat account and visit to the share market.

**Suggested Readings:**

1. Tulsian : Advanced Accounting, Persons, New Delhi
2. S.N. Maheshwari : Advance Accounting Vol.II, Vikas Publishing house New Delhi
3. Arunadhalam : Advance Accounting Himalaya Publishing House Mumbai.
4. Bhattacharya : Financial Accounting for manager, PHI, New Delhi.
5. R.L. Gupta & Radhaswamy : Advanced Accounting Vol.II, Sultan Chand & sons New Delhi
6. Ravi Kishor : Advance Accounting Taxmann, New Delhi.
7. Jain & Narang : Advanced Accounting, Vol II Kalyani, New Delhi.
8. Shukla & Grewal : Advanced Accountancy Vol II
9. D.S. Rawat : Taxmann Student guide to Accounting standards
10. Desouza : Snow White.

## SEC 3.5(A): BUSINESS STATISTIC-I

W.e.f. academic year 2021-22 & onwards

(For students who have not studied Statistics at PU I & II / XI & XII classes)

### Course Objectives :

- To train the students of commerce to become familiar with the elementary tools of statistics which are used in the analysis of a collected data.
- To develop the students ability to deal with numerical and quantitative issues in business.
- To have a proper understanding of Statistical applications in Economics and Management.
- To develop basic skills for quantitative application in business situations.

### Course Outcomes:

- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.
- Solve a range of problems using the techniques covered.
- Conduct basic statistical analysis of data.

Unit	Topics	No of Teaching Hours
I	<p><b>Introduction:</b> Meaning and Definition of Statistics, Functions and Limitation of Statistics. Basic concepts - Population, Sample, Variable, Attribute, Nominal and Ordinal Scale. Primary and Secondary data, Censes and Sampling Methods. Methods of Sampling- Simple Random Sampling, Stratified Sampling and Systematic Sampling with Merits and Demerits.</p> <p><b>Classification and tabulation :</b> Definition of classification, Objectives of classification and types of classification. Formulation of Discrete and Continuous frequency distribution.</p> <p>Tabulation : Objectives of tabulation, Parts of table, types of table - Simple and Complex table.</p>	10
II	<p><b>Diagrams and Graphical Representation-</b> Meaning, needs, general rules of construction. Simple Bar Diagram, Component, Multiple, Percentage and Pie-Chart. Graphs- Histogram, Frequency Polygon, Frequency Curve and Ogive Curve.</p>	10
III	<p><b>Uni-Variate Data Analysis:</b> Concept of an average, qualities of a good average, Arithmetic mean, median, mode and simple problems. Definition of Partition Values- Quartiles, Deciles and Percentiles, with graphical location of Partition Values and examples. Concept of dispersion, Absolute and relative measures of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of variation.</p>	10
IV	<p><b>Time Series Analysis:</b> meaning and Definition of time series, uses. Components of time series. Calculation of trend values. Method of moving averages (3, 4 and 5 yearly). Method of least squares (Fitting of straight line only). With examples based on theory.</p>	10

V	<b>Correlation and Regression:</b> Meaning and Definition of Correlation, types- Positive, negative and Zero Correlation, methods of measurement of Correlation- Scatter Diagram, Karl-Pearson and Spearman's Rank Correlation Coefficient. Properties of Correlation simple examples. Meaning and Definition of Regression, Regression equations, properties of regression lines and regression coefficients and problems based on theory.	10
	IA: Tests, Seminars ,Paper presentations and viva	14
	<b>Total</b>	64

**Pedagogy:**

- Classroom teaching.
- PPT presentation.
- Live demonstration on practical aspects.
- Seminars and home assignment.
- Skill development activities.

**Suggested Reading:**

- a) Business statistics by Prof.R.H.Dhareshwar
- b) Business statistics by Prof. S.C.Gupta
- c) Business statistics by Prof. S.P.Gupta
- d) Business statistics by Rajmohan

### SEC 3.5 (B): COMMERCIAL ARITHMETIC-I

W.e.f. academic year 2021-22 & onwards

(For students who have studied Statistics at PU I & II / XI & XII classes)

#### Course Objectives:

- To train the students of commerce to become familiar with the practical problems relating to commerce and business environment and make them acquainted with actual commercial problems existing in the modern world.
- To provide the basic knowledge of mathematics and its application in the field of commerce and industry.
- To acquire the students with wide ranging application of mathematical techniques to commerce, economics and practical situations.

#### Course Outcomes:

On completion of this course, the students will be able to:

- Explain the concepts and use equations, formulae and relationships in a variety of contexts.
- Integrate concept in international business concepts with functioning of global trade.

Units	Topics	No of Teaching Hours
I	<b>Indices:</b> Definition of base and index. Laws of indices (Without proof). Problems. <b>Logarithms:</b> Definition of logarithm, base and principal. The four laws of logarithms (Without proof). Problems. Application of common logarithm to simplify products, quotients, power or combinations of these.	10
II	<b>Ratio:</b> Definition of ratio, antecedent, consequent in a ratio. Simplest form of a ratio. Continued ratio. Problems based on these. <b>Proportion:</b> Definition of proportion, means, extremes, relation between means and extremes. Rule of three. Problems. Direct and inverse proportion. Compound proportion. Problems.	10
III	<b>Progressions:</b> Introduction-Arithmetic progression, finding the nth term of an AP. Sum of nth term of AP. Insertion of Arithmetic means in given terms of AP and representation of AP. <b>Geometric Progression :</b> Finding nth term of GP. Sum to nth term of GP. Sum to nth term of GP. Insertion of geometric mean in given geometric mean in given geometric mean and also representation of GP	10
IV	<b>Commission and Brokerage:</b> Definitions of commission and brokerage, Agent and broker. Problems on commission and brokerage. <b>Discount:</b> Definition of Discount. Trade discount, Cash discount, Marked price, Invoice price, net price or selling price. Problems.	10

V	<b>Partnership:</b> Definition, Sharing profits and losses, Capital for equal and unequal periods. Definition of goodwill and calculation of goodwill on admission of a new partner and retirement of a partner. Problems based on these	10
	IA: Tests, Seminars, Paper presentations and viva	14
	Total	64

**Pedagogy:**

- Classroom teaching.
- PPT presentation.
- Live demonstration on practical aspects.
- Seminars and home assignment.
- Skill development activities.
- Classroom test and internal assessments.

**Suggested Reading:**

- a) Commercial Arithmetic by Prof.R.H.Dhareshwar
- b) Commercial Arithmetic by Iyer and Bari
- c) Commercial Arithmetic by Patvardhan and Joshi
- d) Commercial Arithmetic by Sutaria



### SEC 3.6: COMPUTER APPLICATION IN BUSINESS -I

W.e. f. academic year 2021-22 & onwards

#### Course Objectives:

- To impart basic knowledge about computer
- To make students familiar with computer environment.
- To develop skill among students in applications of internet in commerce education
- To teach various application of various packages to business, commerce and management

#### Outcome:

- Students enable to operate computer
- Students will get practical aware about computer basics & Application Software

Units	Content	No. of Teaching Hours
I	<b>Fundamentals of Computers:</b> Definition of Computers. History and Generation of Computers, Characteristics of Computers, Classification of Computers, CPU, ALU, CU, Computer Memory, Input devices, (keyboard, mouse, scanner, trackball and light-pen) Output devices (printer, monitor, plotter), Software, Hardware, Operating System, Types of Operating System.	10
II	<b>Windows:</b> Introduction to windows, Starting windows, Desktop, Taskbar, Startup Menu, Working with programs and icons – Adding, removing, starting and quitting programs and icons. Working with files and folders – Creating – deleting opening, finding, copying – moving and renaming files and folders, Control panel, My computer, Accessories	10
III	<b>MS-Word :</b> Introduction to word processors, Editors, Formatting, Font Size Types, cut, copy and paste, saving and retrieving documents, Alignment page Setup, Spell check, Bullets & Numbers, Print Preview & Print, Inserting tables, objects, graphs, images, headers, footers, macros, Clipart & ward Art, Mail Merge	10
IV	<b>MS Excel:</b> Introduction to MS-Excel, Concept of spreadsheets, worksheet properties, rows, columns, Cell, Cell address, Entering and Editing text and numbers, coping, moving and deleting cells, selecting ranges, Entering formulae, cell formatting, spell check, creating and editing charts, captions, data labels, changing the view of the chart and other options, inserting charts into worksheet, working with worksheet view options, Macros and Filters.	10
V	<b>MS- Power Point:</b> Introduction, features, Advantages and application of MS PowerPoint - parts of MS PowerPoint window-menus and toolbars, creating presentations through auto content wizard, Design templates and Blank presentation, slide show-saving opening and closing a presentation-inserting editing and deleting slides-types of slides- inserting charts, creating animation and slide transition.	10
	<b>Practical (Skill Development Activities)</b>	14
	<b>Total</b>	64

**Pedagogy:**

- Classroom teaching.
- PPT presentation.
- Live demonstration on practical aspects.
- Seminars and home assignment.
- Skill development activities.
- Classroom tests

**Skill Development Activities :**

- 1) Create Visiting Card Using MS- Word.
- 2) Create a Bio-data Using MS- Word.
- 3) Write a Letter to invite 10 people for an interview using mail merge.
- 4) Create a payroll for an organization in MS- Excel with a chart representation.
- 5) Create an Employee database for a company in MS-Excel.
- 6) Create a Students Marks sheet spreadsheet in MS- Excel with a chart representation.
- 7) Create a power point presentation (of 5 slides)
- 8) Prepare a presentation on the present political situation of India.
- 9) Prepare a presentation on the growing terrorist activities in India.
- 10) Prepare a presentation for role of computers in business.
- 11) Prepare a presentation on B.L.E.D Association.

**Text Book:**

- 1) Ms Office: Sanjaya Saxena,
- 2) Fundamentals of Computers: V. Rajaram, PHI Publication.

**References:**

- 1) Ms Office: Sanjaya Saxena, B.P.B. Publication
- 2) Fundamentals of Computers: P.K. Sinha, B.P.B. Publication
- 3) Running Microsoft Office 2000 Professional: Michael Halvorson.
- 4) Microsoft Office System Inside Out – 2003 Edition: Michael J. Young.

## GC 3.7 - MONETARY ECONOMICS

W.e.f. Academic Year 2021-22 & onwards

### Course Objectives :

- To make students to understand the concepts of money, value of money and supply of money in the Indian context.
- To familiarize students with consumer price index in India and inflation.
- To introduce students to the commercial banking, working of RBI and Co-operative Banking.
- To make students understand the working of international monetary system.

### Course Outcome:

After completion of the course, the student shall be able to -

- Explain various types of money
- Prepare a typical price index and interpret it.
- Write down the functions of the RBI
- Evaluate the role of co-operative banks in India.
- Explain the role of IMF and World Bank.

### Syllabus

Units	Topics	No. of Teaching Hours
I	<b>Money</b> Meaning-Forms of Money, functions-static and dynamic functions; money and near money; Supply of money-M1, M2, M3, M4; Keynes concept of demand for money; Monetary standard-meaning –paper currency standard.	8
II	<b>Value of Money</b> Index Number-Meaning- measurement-Consumer price index, essential conditions for construction of Index Number- Difficulties and Importance of Index Number; Quantity theory of money- Cash transactions approach (Fisher's Equation) and Cash balance approach (Cambridge Equation); Inflation - meaning – definitions - features – types - Causes effects-control inflationary gap; stagflation; Deflation – meaning, definition-causes, effects and control.	14
III	<b>Banking</b> The Process of Credit Creation by Commercial Banks-its limitations-methods of credit control - Nationalization of commercial banks - Causes for nationalization; Recommendations of Narasimham Committee; <b>Central bank:</b> Meaning - Functions of RBI; Monetary policy and its objectives; Demonetization of currency in India: Meaning, causes and effects.	8

IV	<b>Co-operative Banking</b> Meaning, Origin and Features of Co-operative Banking – Brief History of Co-operative Banking in India – Types of Co-operative Banks – Merits and Demerits of Co-operative Banks in India.	14
V	<b>International Monetary System</b> Organization, Objectives and Functions of International Monetary Fund (IMF), World Bank (IBRD) and Asian Development Bank (ADB)	8
<b>Internal Assessment: Tests, Seminars, Paper Presentations and viva</b>		12
<b>Total</b>		64

### Pedagogy

- (i) Conventional teaching
- (ii) Use of ICT
- (iii) Case study
- (iv) Problem solving
- (v) Classroom seminars
- (vi) Field visits

### Reference Books

1. M.L. Seth –Money, Banking and International Trade, L.N.Agarwal pub. Agra
2. KPM Sundaram – Banking and International Trade, S.Chand, Newdelhi
3. ABN Kulkarni and Kalkundrikar- Monetary Economics, R.Chand Publications, New Delhi.
4. R.R.Paul -Monetary Economics- Swapna Publications, Bengaluru.
5. T.T.Sethi- Monetary Economics
6. Jhingan M L – Monetary Economics-Vrinda Publications,New Delhi.
7. Mishra and Puri-Monetary Economics, H.P.H.Mumbai
8. RBI Bulletins, Mumbai
9. Geoffrey Crowther –An outline of money
10. D.H.Robertson –Money
11. DeKock.M.H. –Central Banking
12. L.V. Chandler-The Economics of Money and Banking
13. Vaishya- Monetary Economics, New Age International, New Delhi
14. R.S. Sayers-Commercial banking

## DSC 4.1: HUMAN RESOURCE MANAGEMENT

W.e.f. academic year 2021-22 & onwards

### Course Objectives :

- To develop the understanding of the various concepts of HRM with the domain concept
- To enhance the knowledge of statements how to attract develop retain and motivate personal in order to achieve the organisation's mission.
- To develop the relevant skills necessary for application in HR related issues.

### Course Outcome:

- With the study of this course the student will be able :
  - To understand the importance of HRM and its relevance in the organisation.
  - To analysis the strategic issues and strategies required to select and develop manpower resources.
  - To integrate the knowledge of HR concepts to take correct business decisions.
  - To treat and make optimum utilization of human factor.

Unit	Topics	No of Teaching Hours
I	<b>Human Resource Management:</b> Meaning, Objectives, Functions, Significance of Human Resource Management. Personnel Management. Differences between HRM and Personnel Management, Differences between HRM and Human Resource Development. Essential elements of HRM, HRM Planning- methods and techniques, measurement in HR Planning.	12
II	<b>Recruitment, Selection:</b> Definition, Meaning, Objectives and sources, <b>Selection:</b> Meaning, importance, preliminary requirements, Steps in selection process, Telephonic Interview, Exit Interview, Moon lighting, Dual career options.	10
III	<b>Induction and Placement, Training:</b> Induction and Placement- meaning and importance, Transfer, Promotion. Training: Meaning, Objectives, Types of training- on the job, off the job- electronic training, Advantages of Training.	10
IV	<b>Performance appraisal and Job Evaluation:</b> Performance Evaluation - Meaning, Objectives and Methods. Job valuation, Job analysis, Job Description and Job specification. Distinction between JE & PE	10
V	<b>Human Resource Development:</b> Features of HRD. Need, Objectives and Functions of HRD. Human Resource Information system and Human Resource Audit and Accounting. Comparative experiences in Govt, Public sector, Panchayat Raj, defence.	08
	<b>Particles on skill development Activities</b>	14
	<b>Total</b>	<b>64</b>

### Pedagogy:

- Classroom Teaching
- Seminars
- Skill developmental activities
- Internal Tests
- Guest Lectures
- Industrial Visit

**Particles on skill development:**

- Case study on Industrial Problems
- Reporting on Practices of :
  - \* Drafting the organizational structure – line & staff separately
  - \* Reporting of job study and job analysis in a unit
  - \* Preparation of recruitment and selection of employees in a unit
  - \* Preparation of actual performance appraisal in a unit
  - \* Training & development programme in a unit
  - \* Remuneration and incentive system in an industrial unit
  - \* Transfer, promotion and increment policies
  - \* Employees' welfare benefits

**Suggested Readings:**

1. Jai Narayan Sharma, 'Human Resource Management, Mittal Publications, New Delhi.
2. Memoria. C.B, 'Personnel Management' - Himalaya Publishing House, Mumbai.
3. S.S.Khanka, 'Human Resource Management' (Text and cases),– S.Chand & Co., Ltd.
4. By K.Prasad, 'Strategic Human Resource Management' –Macmillan India Ltd., Delhi, Mumbai, Bangalore
5. Cynthia.D.Fisher, 'Human Resource Management', Lyle.F. ScSchoenfeldt & James.B.Shaw.
6. C.B.Memoria & S.V.Gankar , 'Personnel Management' –
7. P.Subba Rao, 'Personnel and Human Resource Management',– HPM, New Delhi.
8. Ashwathappa 'Human Resource & Personnel Management', TMH, New Delhi

## DSC 4.2: GOODS AND SERVICES TAX (GST)-II

W.e.f. Academic Year 2021-22

### Course Objectives :

- To make the students more valuable in the field of GST, to become more self employed as a tax consultant and practioners.
- To equip the students with the principles and provisions GST
- To enable the commerce students to ease interaction with GST authorities.

### Course Outcomes:

- Able to understand the various terms related to Goods and Service Tax.
- Understand procedure for registration, payment and refund of GST.
- Students can ready with the practical aspects of GST.

Unit	Content	No. Of Teaching Hours
I	<b>Time of Supply:</b> Introduction and meaning of Time of Supply, time of Supply for Goods; in case of normal charge, in case of reverse charge, in case of voucher, in residual case and time of supply for services; in case of normal charge, in case of reverse charge, in case of voucher, in residual case and simple problems on time of supply.	10
II	<b>Value of Supply:</b> Introduction and meaning of Value of supply (Sec-15); Meaning of Consideration and types of consideration, Conditions for calculation of value of supply and simple problems, value of supply in case of Currency Exchange.	10
III	<b>Input Tax Credit:</b> Introduction, meaning, eligibility and conditions and time limit for ITC (Sec-16), Eligible person to claim ITC, Cross utilization of ITC of IGST,CGST, SGST,UTGST. Calculation of tax liability after ITC, Allowance of ITC and Disallowances of ITC, Manner to claim ITC with examples	10
IV	<b>Record Keeping and Tax Invoice in GST:</b> Introduction, Tax Invoice (Sec-31), Credit note and Debit note (Sec-34), Electronic Ledgers; Cash ledger, Credit ledger and liability ledger, Concept of E-way bill System under GST.	10
V	<b>Returns and Payment Process in GST:</b> Introduction and meaning of GST returns, types of GST returns, Payment of Tax, Interest and penalty under GST. Modes of Payment under GST; <b>Refund;</b> Concept of Demand, Audits, Appeals and Revision in GST, Concept of unjust and enrichment, Meaning of refund, Reasons of Refund, Documents and time limit for Refund and Circumstances of Refund.	12
	For Test, Group Discussion Practical aspects of accounts, Problem solving skill	12
	<b>Total</b>	<b>64</b>

**Pedagogy:**

- Classroom teaching
- PPT presentation
- Live demonstration on practical aspects
- Seminars and home assignment
- Skill development activities
- Classroom test and internal assessments

**Particles on skill development:**

1. Collect the particular month sales and purchase data and calculate the tax liability of a registered dealer.
2. Collect the GST implementation feedback from business firms
3. Demonstration on GST registration.
4. Filing of GST Returns

**Suggested Readings:**

1. Goods and Service Tax – G B Baligar.
2. GST Law
3. [www.taxguru.com](http://www.taxguru.com)
4. Goods and Services Tax GST by H.C. Mehrotra
5. Taxmann Goods and Service Tax Ready Reckoner by V. S. Datey



## DSC 4.3: FUNDAMENTALS OF FINANCLAL MANAGEMENT

W.e.f. academic year 2021-22 & onwards

### Course Objectives:

- To help students to understand the conceptual framework of financial management.
- To help students to apply the principles of financial management and financial analysis in a given situation

### Course Outcomes:

- Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
- Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate.
- Analyses the complexities associated with management of cost of funds in the capital Structure

Unit	Topic	No. of Teaching Hours
I	<b>Nature and Scope of Financial Management:</b> Meaning and definition of financial management - evolution of Financial management - scope and significance - objectives of Financial management: Profit maximization, wealth maximization- Economic Value Added (EVA) measurement and Profitability Value Added (PVA) measurement- types of financial decisions. Interrelationship among financial decisions- functions of financial management- Responsibilities of finance manager towards various stakeholders (Theory only)	10
II	<b>Time Value of Money:</b> Valuation concepts Future Value (FV) - Present Value (PV) -Comparison between FV and PV. Methods of Compounding: calculation of NPV i.e, application of discounting technique Annul Compounding Multiple Compounding, FV of even and un-even series of cash flows- Annuity meaning and types - Compounding Annuities. PV of a series of cash flows- PV of an annuity - Perpetuities - Present and Future - Computation of Effective Interest Rate - Doubling period - loan Amortization. (Theory & Problems)	12
III	<b>Cost of Capital:</b> Concept of Cost of Capital - Importance Classification Computation of specific cost of capital: cost of debt before tax and after tax, cost of preference shares, cost of equity - dividend tax consideration approaches in calculating cost of equity capital and cost of retained earnings - weighted average cost of capital & marginal cost of capital. (Theory & problems)	12
IV	<b>Capitalization and Capital Structure</b> Capitalization: Meaning. Concepts and types, theories of capitalization, over- capitalization and under- Capitalization; merits, demerits and remedies. (Theory & problems) Capital Structure and Financial Structure: Significance of capital structure, Determination of Capital Structure,	20

	optimal capital structure, evaluation of Financial plans and computation of E.P.S-Operating and Financial Leverage- Financial break-even point (Theory & problems)	
V	<b>Working Capital:</b> Working Capital- Meaning Factors- Types- Estimation of working capital on basis of Current Assets and Current Liabilities.	10

**Pedagogy:**

- Classroom test and internal assessments.
- Seminars and home assignments
- Classroom teaching and live demonstration on practical aspects

**Skill Development:**

- Calculations on superiority of wealth maximization.
- Activities regarding determination of Capitalization Status of business firm.
- Activities on raising of funds based on cost of capital.
- Preparation of chart showing the working capital requirement of firm.

**Suggested Reference:**

1. Principles of Financial Management: S.K. Gupta, R.K Sharma & Neeti Gupta, Kalyani publications New Delhi.
2. Principles of Financial Management: Maheshwari S.N, S.Chand & Sons, New Delhi.
3. Financial Management: Khan and Jain , TMH New Delhi
4. Financial Management: Reddy and Appannaiahya, Himalaya Publications, Mumbai.
5. Financial Management: Kulkarni & Satyaprasad, Himalaya Publications, Mumbai.
6. Financial Management: Dr.R. M. Patil & Prof. Jalawadi
7. Financial Management: Dr R V Diwan and Dr R G Allagi
8. Financial Management: Dr.G.B.Baligar, Ashok Prakashan, Hubli.
9. Financial Management by R M Patil & Jalanadi

**DSC 4.4: CORPORATE ACCOUNTING - II**  
**W.e.f. academic year 2021-22 & onwards**

**Course Objectives:**

- To provide the knowledge relating to the Corporate Accounting.
- To enable students to prepare final accounts Corporate Sector.
- To enable the students to prepare financial statements of group accounts and amalgamation and reconstruction of companies.

**Course Outcomes:**

- Able to understand the various terms relating to the Corporate Accounting.
- Account for the various adjustments relating to amalgamation and absorption.
- To enable the students to prepare value added statement and group accounts.

Units	Topics	No of Teaching Hours
I	<b>Accounting for Amalgamation &amp; Acquisition:</b> Accounting standard 14 -meaning and classification, amalgamation in the nature of merger and purchase. Methods of accounting- pooling of interest method and purchase method, intercompany Owings, stock reserves.	14
II	<b>Liquidation of Companies:</b> Meaning and types of liquidation, liquidation viz. winding up, legal provisions relating to liquidations, consequences of winding up, overriding preferential payment s and preferential creditors payments, preparation of liquidator's Final statement of accounts.	08
III	<b>Group Accounts:</b> Meaning, need and relevance of Group accounts- Concept of Holding and Subsidiary companies, accounting standard 21 on consolidated financial statement, process of Consolidation pre and post-acquisition profits, capital reserves or goodwill, minority interest, stock reserves, intercompany Owings and preparation of consolidated balance sheet of holding company and its subsidiary.(Single subsidiary only)	12
IV	<b>New Accounting Concepts (Basic Concepts Only):</b> Inflationary Accounting: Meaning, definition and importance. HRD Accounting - Meaning, Definition and needs. Human Resources Accounting in India, Concepts of Social Accounting, Environmental Accounting.	06
V	<b>Value added statement :</b> Value added statement: Advantages, disadvantages of value added statement and reconciliation of total value added and profit before tax. Economic value added statement: concept, utility and computation.	10
	For Test, Group Discussion Practical aspects of accounts, Problem solving skill	14
	<b>Total</b>	<b>64</b>

**Pedagogy:**

- Classroom test and internal assessments.
- Seminars and home assignments
- Classroom teaching and live demonstration on practical aspects

**Particles on skill development:**

1. Collect the amalgamated companies' annual reports.
2. Collect the holding company statements.
3. Collect the audit report of companies following human resource accounting, social and environmental accounting.

**Suggested Readings:**

1. Tulsian : Advanced Accounting, Pearsons, New Delhi
2. S.N.Maheshwari : Advance Accounting Vol.II,Vikas Publishing house New Delhi
3. Arunadhalam : Advance Accounting Himalaya Publishing House Mumbai.
4. Bhattacharya : Financial Accounting for manager, PHI, New Delhi.
5. R.L.Gupta& Radhaswamy : Advanced Accounting Vol.II,Sultan Chand &sons New Delhi
6. Ravi Kishor : Advance Accounting Taxmann, New Delhi.
7. Jain &Narang : Advanced Accounting, Vol II Kalyani,New Delhi.
8. Shukla &Grewal : Advanced Accountancy Vol II
9. D.S.Rawat : Taxmann Student guide to Accounting standards

## SEC 4.5(A): BUSINESS STATISTICS - II

W.e.f. academic year 2021-22 & onwards

(For students who have not studied Statistics at PU I & II / XI & XII classes)

### Course Objectives :

- To train the students of commerce to become familiar with the elementary tools of statistics which are used in the analysis of a collected data.
- To develop the students ability to deal with numerical and quantitative issues in business.
- To have a proper understanding of Statistical applications in Economics and Management.

### Course Outcomes:

On completion of this course, the students will be able to:

- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.
- Solve a range of problems using the techniques covered.
- Conduct basic statistical analysis of data.

Units	Topics	No of Teaching Hours
I	<b>Probability and Mathematical Expectations:</b> Introduction, definitions-Deterministic experiment, Basic terms- Random experiment, Sample space, event, null event, complementary events, exhaustive event, equally likely, mutually exclusive events, independent events. Meaning and definitions of Classical, Empirical and Axiomatic approaches. Statement of addition and multiplication theorems and examples based on theory. <b>Mathematical Expectation :</b> Meaning and definition of Random Variable, types- Discrete and Continuous r.v. Mathematical Expectation, mean and Variance of r.v. Properties of Random Variables $E(a)$ , $E(ax)$ , $E(ax + b)$ , $V(a)$ , $V(ax)$ and $V(ax + b)$ , addition and multiplication theorem with examples based on theory.	10
II	<b>Theoretical Distributions :</b> Probability mass functions of Binomial and Poisson distributions, properties of Binomial and Poisson distributions. Mean and variance of Binomial and Poisson variate (Without derivation) and problems based on theory (without fitting).	10
III	<b>Normal Distribution:</b> Definition of a normal variate. Properties of normal curve. Standard normal variate (S.N.V.) Standardization of a normal variate. Problems using Normal Curve. Relation between Binomial-Poisson-Normal distributions (No Problems on fitting).	10

IV	<b>Control charts:</b> Concept of S.Q.C. Control charts and their uses. Control limits for mean and Range, P and C- charts. Problems and interpretation.	10
V	<b>Testing of hypothesis:</b> Explanation of statistical terms – Statistical hypothesis and null and alternative hypothesis. Level of significance, critical region, size of the test, Power of test with examples. Definition of type I and type II error. <b>Tests: Chisquare test:</b> Introduction to Chisquare distribution, Properties and applications of Chisquare distribution. Problems on Chisquare test. <b>t and F tests :</b> Definition of t-statistics, assumption and properties of t-distribution, application of t-test. F test : Definition of T-statistic, assumption and properties of F- test. F test for equality of variances and its application.	10
	IA : Tests ,Seminars, Paper Presentation and viva	14
	Total	64

**Pedagogy:**

- Classroom teaching.
- PPT presentation.
- Live demonstration on practical aspects.
- Seminars and home assignment.
- Skill development activities.
- Classroom test and internal assessments.

**Suggested Reading:**

- a) Business statistics by Prof .R.H.Dhareshwar
- b) Business Statistics by S.C.Gupta
- c) Business Statistics by S.P.Gupta
- d) Business Statistics by J.K.Sharma.

## SEC 4.5 (B): COMMERCIAL ARITHMETIC-II

W.e.f. academic year 2021-22 & onwards

(For students who have studied Statistics at PU I & II / XI & XII classes)

### Course Objectives :

- To train the students of commerce to become familiar with the practical problems relating to commerce and business environment and make them acquainted with actual commercial problems existing in the modern world.
- To provide the basic knowledge of mathematics and its application in the field of commerce and industry.
- TO acquire the students with wide ranging application of mathematical techniques to commerce, economics and practical situations.

### Course Outcomes:

On completion of this course, the students will be able to:

- Explain the concepts and use equations, formulae and relationships in a variety of contexts.
- Integrate concept in international business concepts with functioning of global trade.

Units	Topics	No of Teaching Hours
I	Simple Interest : Concept of Principal. Interest. Rate of interest, Period of interest and amount. Calculation of interest, period, rate, amount. Other examples. Compound Interest : Formula to find amount. Principal based on this formula. Varying rates of compound interest. Nominal and effective rates of compound interest. Problems based on these. Concept of depreciation, Calculation of Value, period, Original price and rate. Varying rates of depreciation. Problems based on depreciation.	10
II	Bills of Exchange : Definition of bill of exchange. Discounting of a bill. Problems based on these. Present worth, sum due, true discount, banker's discount and banker's gain problems.	10
III	Average Due date : Definition of equated period and average due date. Nominal due date and legal due date Finding average due date in different cases.	10
IV	Theory of Equation : Introduction, meaning of Equation. Types of equation –Simple, Linear and Simultaneous Equations ( only two variables). Elimination and Substitution method only. Quadratic Equation – Factorization and Formula Method. Problems on commercial Application.	10
V	Time, Work and Speed : Relation between the time and work done. Relation between the speed and time. Problems on these.	10
	IA: Tests, Seminars, Paper presentations and viva	14
	<b>Total</b>	64

**Pedagogy:**

- Classroom teaching.
- PPT presentation.
- Live demonstration on practical aspects.
- Seminars and home assignment.
- Skill development activities.
- Classroom test and internal assessments.

**Suggested Reading:**

- a) Commercial Arithmetic by Prof.R.H.Dhareshwar
- b) Commercial Arithmetic by Iyer and Bari
- c) Commercial Arithmetic by Patvardhan and Joshi
- d) Commercial Arithmetic by Sutaria



## SEC 4.6 : COMPUTER APPLICATION IN BUSINESS - II

W. e. f. academic year 2021-22 & onwards

### Course Objectives :

- "Tally" - accounting software if thought to help the students shift from manual accounting system to computerized Accounting System
- "Tally" - accounting software for statutory and taxation calculation & report generations

### Outcome:

- Students gets knowledge of Tally software
- Student get awareness of Internet & Internet Banking

Units	Content	No. Of Teaching Hours
I	<b>Introduction to Accounting Information System:</b> Basic of Accounting, Introduction to Computerized accounting Information, Distinction between Manual & Computerized Accounting Information System, Accounts Payable systems, Accounts Receivable system.	05
II	<b>Fundamentals of Tally ERP 9:</b> Introduction to Tally ERP 9, Characteristics, F11- Company Features, F12 Configurations, Creating New Company, Alter a company, Pre-define groups in tally, Creation of Groups, Alter of group, Deletion of group, creating the ledger Account, Alter of Ledger Account, Multiple Ledger Creation, Balance Sheet, working with dates & all menus of Tally packages.	15
III	<b>Tally (Accounting &amp; Inventory):</b> Creating Stock Group, Creating Stock categories, Creating Units of Measures, creating Godown, creating Stock Item, Entering opening stock Qty and amount, Tracking numbers, Batch-wise Details, Accounting Vouchers, Inventory Vouchers, different types of voucher , Making vouchers entries, Generation of Reports.	10
IV	<b>Internet:</b> Concept of internet, use of Internet, Requirements of internet, internet Addressing, Establishing connectivity on the internet, Types of internet providers, Browsing web pages from the internet, tools and services on internet, procedure of opening E-mail Account, sending E-mails & check e-mail, working with search engine.	10
V	<b>Internet Banking:</b> Introduction to Internet Banking, Computers and Commercial World, Telephone banking, Computerized corporate banking, Electronic funds transfer, Magnetic Ink Character Recognition (MICR), RTGS, NEFT, Optical Mark Recognition.	10
	<b>Practical on Skill Development Activities on Tally Lab assignments</b>	14
	<b>Total</b>	<b>64</b>

### Pedagogy:

- Classroom Teaching
- Seminars

- Skill developmental activities
- Internal Tests
- Guest Lectures

**Practical on Skill Development Activities :** Tally ERP Lab Assignments

**Text Books:**

1. Tally- Implementing Tally - A.K.Nadhani, BPB
2. The Internet Complete Reference: Harley Hahh, Tata McGraw Hill Edition.

**References Books:**

1. Simple Tally ERP 9 at a Glance by Ashok K. Nadhani, BPB
2. Tally 9 by Dr. Namrata Agarwal
3. Computer fundamentals and Windows with Internet Technology: N. Krishnan

## GC 4.7 : INTERNATIONAL TRADE & BUSINESS

w.e.f. academic year 2021-22 & onwards

### Course Objectives:

- To make students to understand international trade and business pattern in LPG era.
- To familiarize the students with foreign trade policy of the Govt. of India.
- To help students to understand the role of MNCs in the modern economy.

### Course Outcome:

After completion of the course, the student shall be able to -

- Explain basic concepts like exports, imports, quotas, tariffs etc.
- Explain the modes of entering the international business.
- Prepare a typical balance of payments statement and interpret it.
- Evaluate the prevailing trade policy of India.
- Critically analyze the role of MNCs in an economy.

### Syllabus

Units	Topics	No of Teaching Hours
I	<b>International Trade and Business</b> Concept of International Trade – Meaning, Features and Importance; International Business - Meaning and Features – Difference Between International Trade and Business – Modes of Entering International Business	12
II	<b>Theories of International Trade</b> Comparative Cost Advantage Theory – Modern Theory, Terms of Trade;	06
III	<b>Balance of Payment</b> Balance of payment and balance of trade – meaning-current account and capital account; causes for disequilibrium in balance of payment - methods of correcting disequilibrium; Devaluation of Indian Rupee – Meaning - Devaluation in 1949, 1966, 1991 – causes and effects; Meaning and effects of quotas and tariffs.	14
IV	<b>Foreign Trade Policy</b> Free Trade Policy – Meaning – Merits and Demerits of Free Trade Policy; Protective Trade Policy – Meaning - Arguments in Favour of and Against Protective Trade Policy; Protective Devices - Tariffs and Quotas; Current EXIM Policy of India	14
V	<b>Multinational Companies (MNCs):</b> Meaning and Definition of MNCs; Characteristics; Growth, Advantages and Disadvantages of MNCs; control of MNCs in India	06
<b>Internal Assessment: Tests, Seminars, Paper Presentations and viva</b>		12
<b>Total:</b>		<b>64</b>

**Pedagogy**

- (i) Conventional teaching
- (ii) Use of ICT
- (iii) Case study
- (iv) Problem solving
- (v) Classroom seminars
- (vi) Field visits

**Reference Books**

1. M.L. Seth –Money, Banking and International Trade , L.N.Agarwal Publications, Agra
2. KPM Sundaram – Banking and International trade, S.Chand, New Delhi
3. Sodersten BO - International Economics, PHI, NewDelhi
4. D.M.Mithani - International Economics - HPH, Mumbai
5. Srivastav- International Economics, Kalyani Publishers, New Delhi
6. Sawyer and Sprinkle- International Economics, PHI, New Delhi
7. M.L.Jhingan – Money, Banking, International Trade and Public Finance, Vrinda Publications, New Delhi