

(A) Major Core Courses

Sl. No.	Sem	Type of Course	Course Code	Name of Course	Credits	Marks CIA+ESE (30+70=100)
1.	I	MJC-1	BCAF/MJC-1	Financial Accounting	6	100
2.	II	MJC-2	BCAF/MJC-2	Business Organization and Management	6	100
3.	III	MJC-3	BCAF/MJC-3	Business Law	5	100
4.	III	MJC-4	BCAF/MJC-4	Business Mathematics & Statistics	4	100
5.	IV	MJC-5	BCAF/MJC-5	Business Finance	5	100
6.	IV	MJC-6	BCAF/MJC-6	Income Tax Law & Accounting	5	100
7.	IV	MJC-7	BCAF/MJC-7	Investment Management	5	100
8.	V	MJC-8	BCAF/MJC-8	Corporate Accounting	5	100
9.	V	MJC-9	BCAF/MJC-9	Cost Accounting	5	100
10.	VI	MJC-10	BCAF/MJC-10	Business Economics	4	100
11.	VI	MJC-11	BCAF/MJC-11	Management Accounting	5	100
12.	VI	MJC-12	BCAF/MJC-12	Goods & Service Tax	5	100
13.	VII	MJC-13	BCAF/MJC-13	Audit & Corporate Governance	5	100
14.	VII	MJC-14	BCAF/MJC-14	Research Methodology	5	100
15.	VII	MJC-15	BCAF/MJC-15	Company Law	6	100
16.	VIII	MJC-16	BCAF/MJC-16	Business Communication	4	100

ESE- End Semester Examination

Note:

BCAF- B.COM in Accounting & Finance

MJC- Major Course

CIA- Continous Internal Assessment

ESE- End Semester Examination

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GROUP A- Accounting and Finance

SEMESTER – 1

BCAF/MJC-1: Financial Accounting

Objective:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Evaluate the importance of depreciation and inventories in financial statements;
4. Prepare and manage cash book and other accounts necessary while running a business;

Course Content:

BCAF/MJC-1: FINANCIAL ACCOUNTING		
(Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Theoretical Framework (a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Meaning, Characteristics and scope of Accounting, Function, advantages and limitations of Accounting, (b) Basic Concepts and Conventions of Accounting, (c) Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India, International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.	10
2	Accounting for Depreciation, Inventory Valuation & Business Entities (a) Definition, nature and concept of depreciation, Factors in the measurement of Depreciation, Methods of charging Depreciation- SLM and DBM. (b) Valuation of inventory: Meaning and significance of inventory valuation, Methods of computing depreciation: FIFO, LIFO. (c) Accounting for Non Corporate Business entities: Preparation of Final Accounts with adjustments; Accounting for Non profitable organizations; Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet; Accounting under Single Entry System: Computation of Profit & Loss, Conversion of Single Entry into Double Entry.	15
3	Accounting for Hire Purchase, Installment and Royalty a) Hire Purchase System-Concept- Concept Transaction, Journal Ledger Accounts in the books of Hire Vendor and Hire Purchase including	15

	<p>Default and Repossession.</p> <p>b) Installment Payment System – Concept, Transaction, Journal, Ledger, Accounts in the books of Credit Purchase & Seller.</p> <p>c) Royalty: Concept Journal, ledger, accounts in the books of Lessor and Lessee.</p>	
4	<p>Accounting for Inland Branches/Departments</p> <p>(a) Concepts of Branch System, different types of Branches, accounting aspects of Dependant and independent Branches, Stock and Debtor System, Final Accounts system and Wholesale Basis System.</p> <p>(b) Departmental Accounts: Concept Departmental System, Preparation of Final Accounts of Departmental including Adjustments and various methods</p>	10
5	<p>Accounting for Dissolution of Partnership Firm and Insolvency:</p> <p>(a) Concept of Dissolution of Firm: Distinction between Dissolution of Partnership & Dissolution of Firm. Accounting of Dissolution of the Partnership Firm including Insolvency of Partners,</p> <p>(b) Concept of Insolvency of an Individual, Process of Declaration of Insolvency, Defined under law, Preparation of Statement of Affairs & Deficiency Accounts including Revised Statement of Affairs.</p>	10
	TOTAL	60

Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
9. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
10. Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
11. Shukla MC: Advance Accountancy Part I
12. 12Batlibio J.R.:Double Entry System
13. 13Shukla SM: Financial Accounting
14. 14Guptal R.L. Advance Accountancy Part I
15. Jha N.K. Basic Business Accounting, 2023, Vikas publications pvt ltd

GROUP A: ACCOUNTING & FINANCE

SEMESTER II

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT

Objective:

To acquaint the learners with the basic concepts of business, different forms of business organization, basic of management concepts and the different management functions.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Provide Basic knowledge of Organization and its management in order to manage the enterprise effectively.
2. Have awareness of the global environment in which business operate.
3. Learn critical thinking and problem-solving skills to provide Leadership in organization.

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Business Concept, meaning, features, stages of development of business and its importance classification of Business Activities. Meaning features, importance, objectives of Business Organisation, its types & kinds, Difference between Trade, Industry & Commerce.	10
2	Promotion of Business Consideration in establishing a New Business, Qualities of a successful Businessman. Forms of Business Organisation: Sole proprietorship, Partnership, J.S. Companies, Cooperatives and their characteristics, relative merits & demerits, Distinction between private and public company concept of one person company.	15
3	Plant location: Concept, Meaning, Importance, Factors affecting plant location, size of a Business unit: criteria for measuring the size, factors affecting the size, optimum size and factors determining the optimum size.	10
4	Principles and Functions of Management Management - Meaning and Characteristics. Fayol's 14 Principles of Management. Functions of Management. Levels of Management - Skills of Management. Scientific Management - meaning, objectives, relevance and criticism.	15
5	Business Combination: Meaning, characteristics objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & Demerits.	10
	TOTAL	60

Suggested Readings:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

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		Lectures
1	Introduction : Definition, nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management - Profit Maximization Vs. Wealth maximization	10
2	Planning for Funds : Financial Plan - Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements;	10
3	Capitalization : Concept, Cost and Earnings Theories of Capitalization, Over-capitalization and Under Capitalization - their Causes, Effects and Remedies,	10
4	Pattern of Capital Requirements: Long-Term and Medium - Term Financing - Purpose, Sources and instruments; Short Term Financing - Purpose, Sources and Instruments.	10
5	Raising of Funds : Sources and Forms of External Financing with Special Reference to India; underwriting of Capital Issues - Trends and Broad Features of underwriting in India.	10
	TOTAL	50

Suggested Readings:

Suggested Readings :

1. Pandey, I.M. - Financial Management, Vikas Publishing, Delhi'
2. Khan, M.Y. & Other - Financial Management, Tata McGraw, New Delhi
3. Chandra Prasanna - Financial Management, Tata Mcra'a', New Delhi
4. Hamptoon, John - Financial Decision, Prentice Hall, New Delhi'
5. Kishore, Ravi M. - Financial Management, Ta'rmann, New Delhi

SEMESTER-IV

BCAF/MJC-6 : INCOME TAX LAW AND ACCOUNTING

Objective:

To acquaint with the concept of Taxation and computation of Tax Liability of an Assessee under the Provisions of the Income Tax Act 1961

Learning Outcomes:

After the completion of the course, the student will be able to:

1. Know the basic concept of Income Tax and acquaint with the principles and provisions of Income-tax Act, 1961 as well as exemptions of Income under section 10 and deductions of Income and expenditures under section 80
2. Understand the provisions and procedure to compute taxable income under all five heads of income i.e. income from salaries, income from house property, profits & gains from business & profession, income from capital gains and other sources.
3. Develop practical skill and knowledge of the computation of tax liability of an Individual and

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BCAF/MJC-6: INCOME TAX LAW AND ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income total income, Permanent Account Number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	10
2	<ul style="list-style-type: none"> Exempted income under section 10; Computation of income under different heads: Salaries. Income from house property. 	10
3	Computation of Income under different Heads: Profits and gains of business or profession, Capital gains, Income from other sources.	10
4	Total income and tax computation: Deductions from gross total income, rebates and reliefs, computation of total income of an individual.	10
5	Tax liability of individual and Partnership Firms: Tax liability of individual and Partnership Firms; Brief introduction to e-filing.	10
	TOTAL	50

Suggested Readings:

1. Singhanian, Vinod K. and Singhanian Monica, Students Guide Income Tax, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Gupta Ravi, *Systematic approach to income Tax*, Bharat Law house, Delhi.
3. Mehrotra, H. C. & Goyal, S. P. – Sahitya Bhawan Publication Ltd., Agra.
4. Jain thakur, Gupta & Agrawal Income tax law & Accounts S.B.P.D. Publication Agra.

SEMESTER-IV

BCAF/MJC-7: INVESTMENT MANAGEMENT

Objective:

To impart skill on the fundamentals of Investment and Security Analysis. To identify the risk and returns involved in managing investment.

Learning Outcomes:

After the successful completion of the course the learners will be able to;

- Understand the basic concept of Investments Decisions and Preparation of investment

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- Know the different methods of Security Analysis
- Identify the risk involved in Investment Decisions
- Assess the return of different Investment Opportunities

BCAF/MJC-7: INVESTMENT MANAGEMENT (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Investment Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment.	10
2	Investment Alternatives Meaning – variable Income Securities – Fixed Income Securities – Tax Sheltered Saving Schemes –Mutual Funds –Real Assets – Modern Investment –Arts and Techniques.	10
3	Risks and Returns: Meaning – Systematic Risks – Unsystematic Risks – Risk Measurement – Capital Returns and Revenue Returns –Computation of Expected Risks and Returns.	10
4	Investment Valuation: Time Value for Money – Bond Valuation – Yield to Maturity – Equity Valuation – capital asset pricing model.	10
5	Investment Analysis: Fundamental Analysis –Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis.	10
	TOTAL	50

Suggested Readings:

1. Dr. L. Natarajan-Investment Management – Margham Publications
2. V.k.Bhalla ,Investment Management
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints. Books for Reference: 1. Prasanna Chandra – Investment Analysis and Portfolio Management ,Tata Mc Graw Hill
4. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
5. S.Kevin,Security Analysis and Portfolio Management ,Prentice Hall

SEMESTER V

BCAF/MJC 8: CORPORATE ACCOUNTING

Objective:

To acquaint the learners with corporate accounting procedures and to understand the accounting patterns of various companies

Learning Outcomes:

After the completion of the course, the student will be able to:

Learning Outcomes:

After the completion of the course, the student will be able to:

- Develop awareness with the provisions of Companies Act, IND-AS and IFRS
- Enhance the ability of preparing Financial Statement of different Companies
- Find out the value of Goodwill and shares of a Company
- Understand the procedure of maintaining share capital and debt capital and Forfeiture and Reissue of Forfeited Shares

BCAF/MJC-8: CORPORATE ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and Debentures.	10
2	Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities. Liquidation of Company (Voluntary Liquidation only) Accounts of Insurance Companies.	10
3	Valuation of goodwill and valuation of shares: Concepts and Calculation – simple problem only. Banking Companies: Final Accounts..	10
4	(a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard :14 (ICAI) (Excluding intercompany holdings) Internal Reconstruction: Concept and Accounting treatment excluding scheme of reconstruction.	10
5	Accounts of Holding and Subsidiary Companies, Preparation of Consolidated balance sheet with one subsidiary Company. Introduction to IFRS.	10
	TOTAL	50

Suggested Readings:

1. Maheshwari S.N. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
2. Maheshwari S.K. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Monga J.R., *Corporate Accounting*, Mayur Paper Books, New Delhi.
4. Jain S.P., *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. Narang K.L., *Corporate Accounting*, Kalyani Publishers, New Delhi.
6. Shukla S.M. (2018). *Specialised Accounting*, Bahitya Publishing, Agra.
7. Mukherjee and Hanif (2017). *Corporate Accounting*, Tata McGraw Hill, New Delhi.
8. Dr. S. k. singh *Corporate Accounting* S.B.P.D publication Agra
9. Dr. Alök kumar *Corporate Accounting* Shiksha sagar publisher & distributor Agra.

SEMESTER-V

BCAF/MJC-9: COST ACCOUNTING

Objective:

To acquaint the learners with the concept of Cost and Cost Accounting and with the Computation of the Cost under different situations.

Learning Outcomes:

After the completion of the course, the student will be able to:

- Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- Elaborate understanding in respect to all elements of cost and gain knowledge of cost accounting system as well as acquaint with the measures of cost control.
- Acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costing and service costing.

BCAF/MJC-9; COST ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction : Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career.	10
2	Elements of cost : (a) Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue of materials. Methods of pricing of Materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. (b) Labour : Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	10
3	Overhead : Classification, allocation appointment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation.	10
	Methods of costing, Unit costing, Job costing, Contract costing.	10
	Methods of Process costing process losses, valuation of work in progress, joint and by products, Service	10

	costing (only transport). Accounting Systems, Integral and non-integral systems..	
	TOTAL	50

Suggested Readings:

1. Jain, S.P., Narang K.L. (2016). Cost Accounting. Principles and Practise, PHILearning.
2. Arora M.N. (2018). Cost Accounting. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. Cost Accounting, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). Cost Accounting, S. Chand and Company, New Delhi.
5. Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngren, Srikant M. Datar, Madhav V. Rajan. Cost Accounting, A Managerial Emphasis, Pearson Education, New Delhi.

SEMESTER-VI

BCAF/MJC-10: BUSINESS ECONOMICS

Objective:

To acquaint the students with Principles of Economics in managerial decision making.

Learning Outcomes:

After completion of the course, the learners will be able to:

- Understand the conceptual framework of Economic theories and their application in business decision making.
- Examine how consumers try to maximize their satisfaction by spending on different goods,
- Analyse the relationship between inputs used in production and the resulting outputs and costs.

BCAF/MJC-10; BUSINESS ECONOMICS (Theory: 04 credits)		
Unit	Topics to be covered	No. of Lectures
1	Nature and Scope of Managerial Economics: Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm.	08
2	Theory of Consumer behavior: Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting.	08

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	Comparative Financial Statements – Common Size Financial Statements – Trend Percentages.	
2	Fund Flow Analysis: Meaning - Definition – .Uses of Fund Flow Statement – Limitations of Fund Flow Statement – Preparation of Fund Flow Statement. Cash flow Analysis: Meaning - Definition – .Uses of Cash Flow Statement – Limitations of Cash Flow statement –Distinction between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (AS - 3).	10
3	Marginal costing: Definition – Advantages and Limitation – Marginal Cost Equations - Contribution - Cost-Volume-Profit Analysis – P/V Ratio – BEP – Margin of Safety, Application of Marginal Costing Techniques Cost Control: Key factor - Make or Buy decision..	10
4	Pricing Methods and Strategies: Objectives - Factors - General Considerations of Pricing - Methods of pricing - Role of Government - Dual pricing - price Discrimination.	10
5	Budget and Budgetary Control: Definition – Objectives – Uses and Limitations – Preparation of Materials Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting. Standard Costing: Definition – Features – Advantages – Limitation – Analysis of Variances – Materials Variance – Labour Variance.	10
	TOTAL	50

Suggested Readings:

1. T.S. Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications.
2. Murthy A and Gurusamy S – Management Accounting :Theory and Practice - Vijay Nicole Imprints Private Limited
3. Manmohan & Goyal – Management Accounting – Saithya Bhavan, Agra.
4. R.S. Pillai & Bhagavathi – Management Accounting – S. Chand & Co. Ltd, New Delhi.
5. S.N. Maheswarin – Management Accounting – Sultan Chand & Sons, New Delhi.

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SEMESTER-VI

BCAF/MJC-12: GOODS AND SERVICE TAX

Objective:

To make learners of the concept process and Networking of the Goods and Services Act.

Learning Outcomes:

After completion of the course, the learners will be able to:

- Understand with the basic concept of goods and services tax (GST), and aware with the constitutional Provisions for implementation of GST in India.
- Develop the insight for claiming refund under GST as well as highlighting upon CGST and SGST with the knowledge for levying taxes.
- Compute the tax liability of Business & Professional firm under GST.

BCAF/MJC-12; GOODS AND SERVICE TAX (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction : Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST,	10
2	GST Structure: Rationale for GST; structure of GST (SGST, CGST, UTGST & IGST); GST council, GST Network, State compensation Mechanism, Registration.	10
3	Levy and collection of GST Taxable event- "supply" of goods and services; place of supply; within state, interstate, import and export; time of supply	10
4	Valuation for GST: valuation rules, exemption from GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies.	10
5	Input Tax Credit Eligible and ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transfer of input. Credit (Input Service Distribution) payment to taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.	10
	TOTAL	50

	refund; doctrine of unjust enrichment; TDS, TCS, Reverse Charge Mechanism, Job work.	
TOTAL		50

Handwritten notes below the table:

- 19.09.23
- Call 19/9/2023
- Audit 19/09/23
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- 19/09/23
- 19-9-23

Suggested Readings:

1. The goods and services Tax (Compensation to stats),2017
2. The Union Territory Goods and service Tax,2017

SEMESTER-VII

BCAF/MJC-13: AUDIT AND CORPORATE GOVERNANCE

Objective:

To make learner familiar with the concept and practices of Audit and Corporate Governance

Learning Outcomes:

After the completion of the course, the student will be able to:

- Provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements with professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- Understand the principles & practice of auditing and to have an insight to elaborate procedure for audit of limited companies. Gain the knowledge of special areas of audit and the duties and responsibilities of auditors.
- Understand the conceptual framework of corporate governance.

BCAF/MJC-13; AUDIT AND CORPORATE GOVERNANCE (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction of Auditing Introduction, Meaning, Objectives, Principles and Techniques, Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit, Audit Procedure-Vouching and verification of Assets stabilities.	10
2	Audit of Companies Audit of limited companies; Company Auditor-Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of Companies auditor, Auditors Report-Contents & Types. Liabilities of statutory Auditors under the companies Act 2013	10
3	Special Audit Special features of cost audit, Tax audit, Social Audit and Management Audit. Special features of Audit of departmental undertaking statutory corporations, Government Companies, Banks. Audit of Insurance Companies and non-profit companies.	10
4	Corporate Governance Conceptual framework of corporate Governance-Issues need, code, transparency & disclosure; Theories & Models, Broad Committees. Role of auditor, Corporate Governance Reforms. Major Corporate Scandals in India & Abroad. Common Governance problems Noticed in various corporate failures.	10
5	Business Ethics&Corporate Social Responsibility(CSR) Morality and ethics, business values and ethics, approaches and practices of business ethics, Corporate ethics, ethics program, codes of ethics, ethics committee. Ethical Behaviour: Concepts & Advantages; Rating Agencies, Green Governance.	10

	Concept of CSR, Corporate Philanthropy, Strategic Planning & Corporate Social Responsibility; Relationship of CSR with Corporate sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the companies Act 2013; CSR Committee; CSR Models, Codes and Standards on CSR.	
	TOTAL	50

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
2. Tandon, B.N.: Principles of Auditing, S. Chand & Comp, N. Delhi
3. ParsareDinkar: Principles & Practices of Auditing, Sultan Chand, N.Delhi
4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.

BCHRM/MJC-14: RESEARCH METHODOGY

Objective:

This course gives a compentensive introduction to the subject of business research methods The objective of this course is to develop the research skills of the wadents in investigating the business problems with a view ative at objective findings, interpectation of data and comchisions of their investigation in the form of systematic repons. Further, acquaiming made with all modern and aniversally applied research concepts, sonds and techniques and encouraging them to apply their acquired theuretical knowledge to real-life situations are port course objectives

Learning Outcomes:

At the end of this course, the students will be able to:

- understand some basic concepts of research and its methodologies
- identify appropriate research topics select and define appropriate research problem and parameters
- prepare a research proposal to undertake a research project
- enhance the ability to prepare the research report

Course Structure:

BCAF/MJC-14: RESEARCH METHODOGY (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction to Business Research: Meaning and Significance of Research in Business Different Approaches to Research-Scientific Methods and Non-scientific Methods Types of Business Research The Research Process Ethics in Business Research	10
2	The Research Problem and Design: Formulation and Definition of Business Research Problem Formulation of Research Hypotheses, Baines Research Design Explanatory Research Design (Secondary Das and Qualitative Research Descriptive Reserch Design (Sarvey and Observation and Causal Research Design (Experimentation Potential Sources of Errors in Research	10

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19.9.23

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(Theory: 06 credits)

Suggested Readings:

1. PPS Gogna- Company Law, S. Chand Publication.
2. Kiran Gupta- Introduction to Company Law.
3. Anil Kumar- Company Law
4. Avtar Singh- Introduction to Company Law.
5. N.D. Kapoor- Mercantile Law, S.Chand Publication.
6. Dr. R.K. Vishnoi & Satish kumar Saha S. B. P. D. Publication Agra
- 70 Dr. Mrinal kumar Company law shiksha sagar publisher & distrubuter Agra

BCAF/MJC-16: BUSINESS COMMUNICATION

To acquaint the learners with the different modes of Communications as used in the Business for different purposes and enable them for preparing a good business report.

After the completion of the course, the student will be able to:

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- | BCAF/MJC-16: BUSINESS COMMUNICATION
(Theory: 04 credits) | | |
|---|---|-----------------|
| Unit | Topics to be covered | No. of Lectures |
| 1 | Introduction to Business Communication,
Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's. | 08 |
| 2 | Barriers to Communication,
Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Etiquettes. | 08 |
| 3 | Channels of Communications- Formal, Informal, Rumour and informal communication Networks, Group Discussion, Paper Presentation, Speech, Debate, Quiz, Electronic Presentation. | 08 |
| 4 | Forms of Business Communication, Written Communication, Oral Communication, Non verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management. | 08 |
| 5 | Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing. | 08 |
| | TOTAL | 40 |

1. N.S. Raghunathan & B. Santhanam, Business Communication, Margham Publications
2. Rajendra Pal and Korlehalli - Essentials of Business Communication
3. Sundar K- Business Communication, Vijay Nicole Imprints (P) Ltd.,
4. Pillai and Bagawathi - Commercial correspondence and office management.