

Department of Commerce

(Under Faculty of Commerce and Management, RGU)

3-Years Bachelor in Commerce

4-Year Bachelor in Commerce (Hons.)

4-Year Bachelor in Commerce (Hons.)with Research

Courses of Studies with effect from Academic Session 2023-24

(Under National Education Policy, 2020, Choice Based Credit System, UGC-LOCF & in accordance to the Ordinance related to Admission to Program(s) and Examination(s) of Undergraduates in Arts, Science and Commerce as per Choice Based Credit System (CBCS))



RAJIV GANDHI UNIVERSITY

Rono Hills, Doimukh – 791112

(Arunachal Pradesh)

19/06/2023
संयुक्त कुलसचिव (शैक्षणिक एवं सम्मेलन)
राजीव गांधी विश्वविद्यालय
Jt. Registrar (Acad. & Conf.)
Rajiv Gandhi University
Rono Hills, Doimukh (A.P.)

Course Structure for the 3-Years B.Com. / 4-Year B.Com. (Hons.) / 4-Year B.Com. (Hons.) with Research under NEP-

Semester	Level	Discipline Specific Courses / Core Courses				Minor Courses	Inter-Disciplinary Courses	Ability Enhancement Courses	Skill Enhancement Courses	Common Value Added Courses	Internship	Project	Total Credit	Total Year Credit
I	100	COM-CC-1110	***	***	***	COM-MC-1110	COM-MD-1110	COM-AE-1110	COM-SE-1110	COM-VA-1110	***	***	***	42
		4				4	3	4	4	2			21	
II	100	COM-CC-1210	***	***	***	COM-MC-1210	COM-MD-1210	COM-AE-1210	COM-SE-1210	COM-VA-1210	***	***		41
		4				4	3	4	4	2			21	
Award of Degree on Exit	CERTIFICATE IN COMMERCE (UGCC)		A student may exit this programme and awarded the degree, CERTIFICATE IN COMMERCE (CC), after securing 46 credits (42 from 2 semesters + 4 from the work based vocational courses). The work based -vocational courses will be offered by the department during the summer terms or internship/ apprenticeship in addition to 8 credit from Skill based Courses, to be earned by the student during the first & second semesters.											
III	200	COM-CC-2110	COM-CC-2120	***	***	COM-MC-2110	COM-MD-2110	***	COM-SE-2110	COM-VA-2110	***	***	***	40
		4	4			4	3		4	2			21	
IV	200	COM-CC-2210	COM-CC-2220	COM-CC-2230	COM-CC-2240	COM-MC-2210	***	***	***	***	***	***		40
		4	4	4	4	4							20	
Award of Degree on Exit	DIPLOMA IN COMMERCE (DC)		A student may exit this programme and awarded the degree, DIPLOMA IN COMMERCE (DC), after securing 83 credits from 4 semesters along with 4 credits from the work based -vocational courses, offered by the department during the first or second summer terms or internship/ apprenticeship.											
V	300	COM-CC-3110	COM-CC-3120	COM-CC-3130	COM-CC-3140	COM-MC-3110	***	***	***	***	INT-CO-3110	***	***	40
		4	4	4	2	4					2		20	
VI	300	COM-CC-3210	COM-CC-3220	COM-CC-3230	COM-CC-3240	COM-MC-3210	***	***	***	***	***	***		40
		4	4	4	4	4							20	
Award of Degree on Exit	BACHELOR IN COMMERCE (B.Com.)		A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE (B.Com.), after securing 123 credits from 6 semesters.											
VII	400	COM-CC-4110	COM-CC-4120	COM-CC-4130	COM-CC-4140	COM-MC-4110	***	***	***	***	***	***	***	40
		4	4	4	4	4							20	
VIII	400	COM-CC-4210	COM-CC-4220	COM-CC-4230	COM-CC-4240	COM-MC-4210	***	***	***	***	***	***		40
		4	4	4	4	4							20	
Award of Degree on Exit	BACHELOR IN COMMERCE HONOURS (B.Com.-Hons.)		A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE HONOURS (B.Com.-Hons.), after securing 163 credits from 8 semesters WITH SUBMISSION OF Project Report / Dissertation. A student may admit to the B.Com.-Hons. with Research if he secured more than 8.5 CGPA in I to VI semester.											
Total					94	32	9	8	12	6	2		163	
VII	400	COM-CC-4110	COM-CC-4120	COM-CC-4130	COM-CC-4140	COM-MC-4110	***	***	***	***	***	***	***	40
		4	4	4	4	4							20	
VIII	400	COM-CC-4210	***	***	***	COM-MC-4210	***	***	***	***	***	COM-RP-4210		40
		4				4						12	20	
Award of Degree on Exit	BACHELOR IN COMMERCE HONOURS WITH RESEARCH (B.Com.-Hons. with Research)		A student may exit this programme and awarded the degree, BACHELOR IN COMMERCE HONOURS WITH RESEARCH (B.Com.-Hons. with Research), after securing 163 credits from 8 semesters with submission of Project Report / Dissertation. A student may admit to the B.Com.-Hons. with Research if he secured more than 8.5 CGPA in I to VI semester.											
Total					82	32	9	8	12	6	2	12	163	

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**Course Structure for the 3-Years B.Com. / 4-Year B.Com. (Hons.) /
4-Year B.Com. (Hons.) with Research under NEP-2020
First Year (I and II Semester)**

Semester	Course	Couse Code	Credit	Title of the Paper
I	Discipline Specific Courses / Core Courses	COM-CC-1110	4	Financial Accounting
	Minor Courses	COM-MC-1110	4	Business Organisation and Management
	Inter- Disciplinary Courses	COM-MD-1110	3	Personal Finance and Planning
	Ability Enhancement Courses	COM-AE-1110	4	***
	Skill Enhancement Courses	COM-SE-1110	4	Computerised Accounting - I
	Common Value Added Courses	COM-VA-1110	2	Business Ethics and Human Values- I
	Total Credit for Semester – I		21	
II	Discipline Specific Courses / Core Courses	COM-CC-1210	4	Cost Accounting
	Minor Courses	COM-MC-1210	4	Business Economics
	Inter- Disciplinary Courses	COM-MD-1210	3	Entrepreneurship Development
	Ability Enhancement Courses	COM-AE-1210	4	****
	Skill Enhancement Courses	COM-SE-1210	4	Computerised Accounting - II
	Common Value Added Courses	COM-VA-1210	2	Business Ethics and Human Values- II
	Total Credit for Semester – I		21	

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COM-CC-1110 -Financial Accounting (Core Course – 1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To introduce the research scholars with details of Research Methodology and its application during researches.*

Course Outcome: *The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.*

Module – 01: **Theoretical Framework:** Accounting as an information system, 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; Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles; Concepts and Convention, Accounting standards: Concept, Process of formulation of Accounting Standards including Ind 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; Accounting Process - From recording of business transaction to preparation of trial balance including adjustments; Application of Generally Accepted Accounting Principles.

Module – 02: **Computerized Accounting Systems:** Computerized Accounting Systems: Computerized Accounts by using contemporary accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Module – 03: **Business Income, Accounting for Depreciation, and Inventory Valuation:** Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business

income; Objectives of measurement of Business income; Revenue recognition: Recognition of expenses and income, Recognition of expenses and income with a reference to AS 9 and Ind AS 18; Nature of Depreciation; Accounting concept of depreciation. Factors in the measurement of depreciation; Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income; Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods of computing depreciation; Application of Accounting Standard in valuation of Inventory; Impact of inventory valuation on measurement of business income.

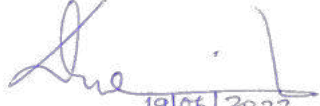
Module – 04: Financial Statements of Sole Proprietorship and Partnership Firms: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Module – 05: Accounting for Branch & Not-for Profit Organizations: Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system; Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches; Accounting for Not-for-Profit Organizations- Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure - Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note:

- The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered.
- Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	20%	✓	
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓


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Practical Exercises:

The students are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.
7. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Important Books to follow:

1. Jain, S. P. and K. L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. P. C. Tulsiani, Financial Accounting, Pearson Publication
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.

References:

5. Anil Kumar and Mariappa, Text Book of Financial Accounting- Himalaya Publishing House
6. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
7. Bal Ranjan Kumar, Financial Accounting – S. Chand
8. Bansal. K. M- Financial Accounting – Taxman Publication
9. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
10. Horngren, Introduction to Financial Accounting, Pearson Education.
11. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
12. Mukherjee: Financial Accounting I and Financial Accounting II, Oxford University Press
13. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning
14. R. K. Mittal, M. R. Bansal, Financial Accounting, V. K Global Publication.
15. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.
16. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
17. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

Note: Students are advised to use latest edition of text books.

COM-MC-1110– BUSINESS ORGANISATION AND MANAGEMENT (Minor Course – 1)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To acquaint students with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.*

Course Outcome: *Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.*

Module – 01: **Concept and Forms of Business Organizations:** Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Forms of Business Organization- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages & Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organization; Social Responsibility, Responsible Business and Ethical Conduct & Values..

Module – 02: **Joint Stock Company:** Joint Stock Company- Meaning, Definition, Characteristics, Advantages and Disadvantages; Code of Business Ethics; Kinds of Companies; Promotion; Stages of Promotion; Promoter- Characteristics & Kinds; Preparation of Important Documents; Memorandum of Association- Clauses; Articles of Association & Contents; Prospectus- Contents; Red herring Prospectus; Statement In lieu of Prospectus (as per Companies Act, 2013).

Module – 03: **Principles and Functions of Management:** Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Module – 04: **Planning and Organizing:** Planning -Meaning, Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning, Management by Objectives (MBO) - Steps in MBO, Benefits and Weaknesses; Organizing - Process, Principles of Organisation, Formal and Informal Organisations, Line Organisations, Staff Organisations, Line and Staff Conflicts. Functional Organisation; Span of Management – Meaning, Determining Span, Factors influencing the Span of Supervision.

Module – 05: Authority, Coordination and Control: Meaning of Authority, Power, Responsibility and Accountability; Delegation of Authority; Decentralization of Authority - Definition, Importance, Process; Principles of Coordination and techniques of Effective Coordination; Control-Meaning, Relationship between planning and control, Steps in Control; Requirements for effective control.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	25%	✓	✓
Module – 02	20%	✓	✓
Module – 03	15%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Module 1.
3. Participate in role play activity for describing the various levels of Management & ways the 14 Principles of Mgt. are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein students are asked to draft roles and responsibilities of members in the chosen organisation.


Important Books to follow:

1. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
2. Koontz, H., & Weihrich, H., Essentials of Management. New York: McGraw Hill.
3. Prasad, L.M. Principles and Practice of Management, Sulatan Chand
4. S K Jena and SK Das, Business Management, Kalyani Publication, New Delhi

References:

5. Basu, C. R. (1998). Business Organization and Management, McGraw Hill
6. Griffin, R.W. – Management :Principles & Practices, Cengage Learning
7. Gupta R.N - Principles & Practice of Management – S. Chand
8. Kaul, V. K., Business Organization and Management, Text and Cases. Pearson.
9. Pany Tushar K , Management Principles and Application, Kalyani
10. R. K . Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd.,
11. Sharma and Gupta , Management: Principles and application , Kalyani Publishers
12. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. Excel Books.

Note: Students are advised to use latest edition of text books.


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COM-MD-1110– PERSONAL FINANCE & PLANNING (Multi-Disciplinary Course – 1)

Credit: 03 (3 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 30 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to familiarize students with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.*

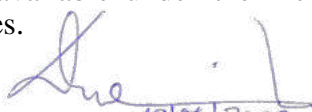
Course Outcome: *After completion of the course, students will be able to explain the meaning and appreciate the relevance of Financial Planning; familiarize with regard to the concept of Investment Planning and its methods; examine the scope and ways of Personal Tax Planning; analyse Insurance Planning and its relevance; and develop an insight in to retirement planning and its relevance.*

Module – 01: **Introduction to Financial Planning:** Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Module – 02: **Investment & Retirement Planning:** Process and objectives of investment, Concept and measurement of return & risk for various assets class, Portfolio, Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments. Mutual fund schemes including SIP; International investment avenues. Retirement Benefits, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Old and National Pension Scheme

Module – 03: **Personal Tax Planning:** Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; Tax avoidance versus tax evasion.

Module – 04: **Insurance Planning:** Need for Protection planning. Risk of mortality, health, disability and property; Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.


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Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	25%	✓	✓
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	25%	✓	✓

Practical Exercises:

The students are required to:


1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

Important Books to follow:

References:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.


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COM-SE-1210 – COMPUTERISED ACCOUNTING-II (Skill Enhancement Courses-1)

Credit: 04 (2 Lectures + 0 Tutorial + 2 Practical)

Total Credit Hour: 20 hours (Theory) + 40 hours (Practical)

Internal Assessment: 20 marks

End Semester Examination: 80 marks (40 marks theory + 40 marks Practical)

Total Marks: 100 Marks

Course Objective: *The course aims to provide an overview to help students to acquire knowledge on various aspects of accounting and preparation of accounting information through software.*

Course Outcome: *After completion of the course, students will be able to acquire knowledge on various aspects of accounting and preparation of accounting information through software.*

Module – 01: **Book-Keeping:** Distinction between Accounting and Book-Keeping, Objective and Advantages of Accounting; Branches of Accounting; Basis of Accounting; Accounting as a Source of Accounting Information; Interested Users of Accounting Information.

Module – 02: **Accounting:** Accounting Concepts and Conventions; Voucher, Types of Vouchers, Accounting Equation, Concept of Debit and Credit; Rules of Debit and Credit; Concept and Advantages of Double Entry System Journal-Concept, Types and Format; Subsidiary Book-Concept and Types; Concept of Account with format, Ledger, Posting and Balancing.

Module – 03: **Trial Balance and Final Accounts:** Bank Reconciliation Statement, journal entries, Trial Balance: concept, objectives, format and methods of preparation, Final Accounts and adjustments.

Module – 04: **Contemporary Accounting Packages:** Features of Contemporary Accounting Packages, getting functional with Contemporary Accounting Packages: Startup/ Graphical User Interface/ Operations/ Screen Components- mouse/ keyboard convention- clock-switching between screen areas-quitting; Setting up of a Company, Opening new company, Safety of Accounts or Password, Characteristics Features, Configure: master configuration-voucher configuration. (for example: Tally, Wings etc.)

Module – 05: **Application of Accounting Software:** Accounts books (Journal, Ledger, and Cash Book), Preparation of Trail Balance, Preparation of Balance Sheet and profit & loss account Contemporary Accounting Packages,

Accounting of inventory Contemporary Accounting Packages, Reports -
Types-Draft & accounting reports.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	✓

Practical Exercises:

The students are required to:

1. Collect & examine balance sheets of Organizations to study how these are prepared.
2. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
3. Prepare Trading and &L Account & Balance Sheet for small business firms.
4. Prepare financial statements manually and using appropriate software.
5. Prepare accounts of Inland Branches.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Important Books to follow:

1. Jain, S. P. and K. L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
3. P. C. Tulsiani, Financial Accounting, Pearson Publication
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
5. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

References:

6. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill.
7. Bal Ranjan Kumar, Financial Accounting – S. Chand
8. Bansal. K. M- Financial Accounting – Taxman Publication
9. Dam, BB & Gautam, HC (2019). Financial Accounting. Guwahati: Gayatri Publications.
10. Horngren, Introduction to Financial Accounting, Pearson Education.
11. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning
12. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
13. R. K. Mittal, M. R. Bansal, Financial Accounting, V. K Global Publication.
14. The Institute of Chartered Accountants of India, New Delhi- Compendium of Statements and Standards of Accounting.

Note: Students are advised to use latest edition of text books.

COM-VA-1110– BUSINESS ETHICS AND HUMAN VALUES- I (Common Value Added Courses- 1)

Credit: 02 (2 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 20 hours

Internal Assessment: 10 marks

End Semester Examination: 40 marks

Total Marks: 50 Marks

Course Objective: *The course aims to develop in students an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.*


Course Outcome: *After completion of the course, students will be able to design code of ethics for an organisation; discuss ethical performance of an organisation; describe and distinguish between various types of values; discuss issues related to whistle blowing and other moral issues; and measure the level of participation of select companies/organisations related to social responsibility.*

Module – 01: **Introduction:** Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision- Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Module – 02: **Business Ethics Management:** Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Module – 03: **Human Values:** Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values;

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	10%	✓	✓


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Jt. Registrar (Acad. & Conf.)
Rajiv Gandhi University
Rono Hills, Doimukh (A.P.)

Practical Exercises:

The students are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyze, interpret and present key learnings of the case study on Whistle Blowing-Infosys Case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.


Important Books to Follow:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

References:

1. Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
2. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

Note: Students are advised to use latest edition of text books.


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COM-CC-1210 – COST ACCOUNTING (Core Courses-2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to develop understanding among students about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.*

Course Outcome: *After completion of the course, students will be able to determine various types of cost of production; compute unit cost and total cost of production and prepare cost statement; compute employee cost, employee productivity and employee turnover; determine cost under job costing, batch costing, process costing, contract costing and service costing; and apply activity-based costing for cost determination.*

Module – 01: **Concept and Nature of Cost Accounting:** Concept of cost and costing, Importance and features of costing, Cost classification, Cost unit and cost center, Ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Preparation of Cost Sheet; Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, Purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ); Treatment of Waste, Scrap, Spoilage, Defective and Obsolesce.

Module – 02: **Employee Cost and Overheads:** Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only). Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

Module – 03: Methods of Costing: Job Costing, Batch Costing and Process Costing: Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet; Meaning of Batch Cost and its application; Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

Module – 04: Methods of Costing: Contract Costing, Service Costing: Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract; Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost.

Module – 05: Activity Costing: Activity Based Costing (ABC) - Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC– resource and cost drivers; Application of ABC.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	20%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	20%	✓	✓
Module – 05	20%	✓	

Practical Exercises:

The students are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes and suggest ideal cost system.
5. Calculate impact of material consumption, usage and wastages on total material cost.
6. Prepare of different format of acquisition of material and storage; and total labour cost.
7. Suggest suitable cost system for different types of services organisation.
8. Analyze Research& Development cost in pharmaceutical &similar industry.
9. Visit industries to understand process costing, ABC concept.

Important Books to follow:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman’s Cost Accounting. Taxmann, New Delhi.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Intermediate Level Paper 3: Cost and Management Accounting.

Note: Students are advised to use latest edition of text books.

COM-MC-1210 – BUSINESS ECONOMICS (Minor Courses-2)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective: *To acquaint students with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.*

Course Outcome: *The students would be able to apply tools of micro-economics, consumer behaviour and firm theory to business situations.*

Module – 01: **Basic Concepts:** Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making.

Module – 02: **Consumer Behaviour and Elasticity of Demand:** Theory of Demand and supply, Elasticity of demand – Concept, Kinds- price, cross, income and advertising elasticity of demand; Measurement of elasticity of demand, Factors influencing the elasticity of demand, Importance of elasticity of demand; Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting; Cardinal Utility Analysis: Diminishing Marginal utility and Equi-marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium; Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory.

Module – 03: **Production and Cost:** Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, Marginal rate of technical substitution, Economic region of production, Iso-cost lines, optimal combination of resources, the expansion path, returns to scale; Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, Derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Module – 04: **Pricing & Market:** Theory of pricing- cost plus pricing, Target pricing, Marginal cost pricing, Going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition,

monopoly, Monopolistic competition and Oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing.

Module – 05: Macro Aspect of Business Economics: National Income and its measurement, Gross National Product, Net National Product, Net National Income; Business Cycle phases and causes; Inflation and Deflation; Consumption, Income, Savings and investment.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	15%	✓	
Module – 02	25%	✓	✓
Module – 03	25%	✓	✓
Module – 04	20%	✓	✓
Module – 05	15%	✓	

Practical Exercises:

The students are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyze the effects of changes in demand and supply on pricing policies.

Important Books to follow:

1. Adhikari, M. (2000). Business Economics. New Delhi: Excel Books.
2. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Pub. House.
3. K C Dash, Micro Economics- Himalaya Publishing House
4. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
5. Relevant study material of ICAI: www.icaai.org.

Reference Books:

6. Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications, Kalyani Publishers, New Delhi.
7. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
8. Das & Sengupta, Microeconomics I and Statistics: Oxford University Press
9. Dwivedi, D.N. Micro Economics, Vikash Publication
10. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.
11. Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan.
12. Maddala G. S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
13. Mehta P. K, Singh M. – Micro Economics – Taxmann Publication
14. Pindyck, R. S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.

Note: Students are advised to use latest edition of text books.

COM-MD-1210 – ENTREPRENEURSHIP DEVELOPMENT (Inter- Disciplinary Courses-2)

Credit: 03 (3 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 60 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective: *The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.*

Course Outcome: *After completion of the course, students will be able to discern distinct entrepreneurial traits; identify the parameters to assess opportunities and constraints for new business ideas; develop a business idea by adopting systematic process; design strategies for successful implementation of ideas; and create a business plan.*

Module – 01: **Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society’ problems and at work; Types of entrepreneurship.

Module – 02: **Entrepreneurship in India:** Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc. Life stories of successful entrepreneurs in India and Arunachal Pradesh.

Module – 03: **Entrepreneurship Ecosystem:** Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/ entrepreneur’s associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Module – 04: **Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of Project Report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project

submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	25%	✓	
Module – 02	25%	✓	✓
Module – 03	25%	✓	
Module – 04	25%	✓	✓

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for start-up.
6. Preparation of a project report for a start-up or for revival of sick units or developing horizontal and vertical growth.

Important Books to follow:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

References:

3. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

Note: Learners are advised to use latest edition of text books.

COM-SE-1210 –COMPUTERISED ACCOUNTING -II (Skill Enhancement Courses-1)

Credit: 04 (3 Lectures + 0 Tutorial + 1 Practical)

Total Credit Hour: 30 hours (Theory) + 20 hours (Practical)

Internal Assessment: 20 marks

End Semester Examination: 80 marks (Theory)

Total Marks: 100 Marks

Course Objective: *The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.*

Course Outcome: *After completion of the course, students will be able to Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; describe the provisions relating to levy of GST; identify exemptions for different types of goods and services and examine the various provisions of input tax credit; analyze provisions regarding penalties and interest and to prepare and file GST return on-line; and understand the significant provisions of the customs law..*

Module – 01: **Basic Concepts:** Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Module – 02: **Concept of supply and levy of GST:** Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

Module – 03: **Levy of GST:** Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

Module – 04: **Procedures under GST:** Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST,

Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Module – 05: GST through Tally: GST compliances through Tally 9.0 ERP

Module	Weightage of marks	Theory	Practical / Numerical
Module – 01	15%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓
Module – 04	25%	✓	✓
Module – 05	20%	✓	✓

Practical Exercise:

Students are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on payment of tax and interest, if any, for hypothetical firm.

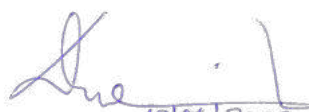
Important Books to follow:

1. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.

References:

3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

Note: Students are advised to use latest edition of text books.


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COM-VA-1210– BUSINESS ETHICS AND HUMAN VALUES- II (Common Value Added Courses- 2)

Credit: 02 (2 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 20 hours

Internal Assessment: 10 marks

End Semester Examination: 40 marks

Total Marks: 50 Marks

Course Objective: *The course aims to develop in students an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.*

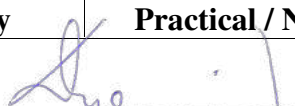
Course Outcome: *After completion of the course, students will be able to design code of ethics for an organisation; discuss ethical performance of an organisation; describe and distinguish between various types of values; discuss issues related to whistle blowing and other moral issues; and measure the level of participation of select companies/organisations related to social responsibility.*

Module – 01: **Management and Human Values:** Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Module – 02: **Moral Issues in Business:** Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Module – 03: **Corporate Social Responsibility (CSR):** Concept of CSR, Corporate Philanthropy, Strategic Planning and 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. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.

Module	Weightage of marks	Theory	Practical / Numerical
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Module – 01	10%	✓	✓
Module – 02	20%	✓	✓
Module – 03	20%	✓	✓

Practical Exercises:

The students are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyze, interpret and present key learnings of the case study on Whistle Blowing-Infosys Case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.


Important Books to follow:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.

References:

3. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
4. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.
5. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

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