

**Department of Accountancy & Law, Faculty of Commerce**

**MINUTES OF BOARD OF STUDIES HELD ON 21 & 25 FEBURURY 2015**

Following were present:

1.	Prof. Pramod Kumar	Chairman	Present
2	Prof. Vinay Nangia, IIT Roorkee	External Expert	Present(21Feb, 2015)
3	Prof, A.K.Maliviya, University of Allahabad, Allahabad	External Expert	Present (25 Feb, 2015)
4.	Prof. Pravin Saxena	Member	Present
4	Dr. LN Koli	Member	Present
5	Dr. Nidhi Sharma	Member	Present
6	Dr. Prem Das Saini	Co-opted Member	Present
7	Dr.M. Radhakrishanan	Co-opted Member	Present

Following suggestions were recommended:

**Minutes of Board of Studies of Accountancy & Law department held on 21 and 25 February, 2015 at 11.00 am**

1. The Committee discussed the outcomes of National Workshop on Curriculum in Changing Scenario organized by the department on 15.2.2015 and also reviewed syllabus of all courses thoroughly offered by the department and suggested following changes given under the titled '**Proposed**'

S#	COURSE CODE	COURSE TITLE	STAT US #	EXISTING	PROPOSED	JUSTIFICATION
1	ACW 101	WORK EXPERIENCE IN BOOK KEEPING-I	3	UNIT-1 Formation of imaginary manufacturing business with suitable Name & Capital.	UNIT-1 Formation of imaginary manufacturing business with suitable Name & Capital, Types of business forms, concept of Single Entry System	Following is added: Types of business forms, concept of Single Entry System
				UNIT 2 Opening of Current Account in the Bank with resolution, filling of Account opening form, filling of Pay-in-slip	UNIT-2 Different modes of Payment & their entries in books (a)Cash (b) Cheques – Writing with crossing, Bank Draft: filling of Bank Draft application form to Bank, Abridged form of MO, E-modes of payment, preparation of Receipts.	Opening of Current Account in the Bank with resolution, filling of Account opening form, filling of Pay-in-slip. Is replaced with Different modes of Payment & their entries in books (a)Cash (b) Cheques – Writing with crossing, Bank Draft: filling of Bank Draft application form to Bank, Abridged form of MO, E-modes of payment, preparation of Receipts.
				UNIT 3: ACCOUNTING PROCESS I Writing of- Cash Book, Petty Cash Book, Ledger, Salary & Wages records. Preparation of- Bills of Purchases & Sales & Different Vouchers i.e. Payment, Receipts & Adjustment.	UNIT 3: ACCOUNTING PROCESS I Writing of- subsidiary books, Debit Note, Credit Note, Salary & Wages records. Preparation of- Bills of Purchases & Sales & Different Vouchers i.e. Payment, Receipts & Adjustment.	Cash Book, Petty Cash Book, Ledger. Is replaced with Writing of- subsidiary books, Debit Note, Credit Note,
2	ACM 101	FINANCIAL ACCOUNTING	2	UNIT 1: ROYALTY ACCOUNTS (a) Mining Royalty (b) Patent Royalty (c) Copyright Royalty.	UNIT 1: ROYALTY AND LEASE ACCOUNTS Mining Royalty, Patent Royalty, Copyright Royalty, Lease Accounting AS 19	Lease Accounting AS 19 is added
				UNIT 3: DEPARTMENTAL ACCOUNTS Preparation of final accounts. UNIT 4: BRANCH ACCOUNTS Accounting Records of	(Merge existing Unit 3 and 4 as unit 3 and introduced a new unit 4) UNIT 3: DEPARTMENTAL AND BRANCH ACCOUNTS Preparation of final	Unit 3 and 4 are merged as unit 3 and introduced a new unit 4 UNIT- 4 Insurance Claims,

				dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries.	accounts of department, Accounting Records of dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries. UNIT- 4 Insurance Claims, Voyage Accounts	Voyage Accounts
				UNIT 5: PARTNERSHIP ACCOUNTS (a) Partnership Accounts: Dissolution (b) Conversion of firm into Joint Stock Company (c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.	UNIT 5: PARTNERSHIP ACCOUNTS (a) Partnership Accounts: An over view of Admission, Retirement and Dissolution (b) Conversion of firm into Joint Stock Company (c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.	Partnership Accounts: An over view of Admission, Retirement of partner
3	ACM 102	Mercantile Law	1	Course Title: MERCANTILE LAW	Course Title: Business Laws	1. Change in Course Title in Uniformity with other Universities
				<b>Unit-1:(THE LAW OF CONTRACT)</b> Definition of Contract, Kinds of Contract, The Agreement, Essentials of a valid offer and Acceptance, Essentials of a valid Contract-capacity, consent, consideration, object and its legality.	<b>Unit-1: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT-I)</b> - Definition, History, features, sources. Contract- Meaning, Kinds. Essentials of a Valid Offer & Acceptance. Capacity of Parties. Free Consent. Consideration. Legality of Objects and Consideration.	1. Change in Title of the Unit 2. Following are added: History, features, sources. Contract-Meaning of contract. Agreement. Free Consent.
				<b>Unit-2 (THE LAW OF CONTRACT)</b> Quasi contract, Discharge of Contract, Remedies for breach of contract	<b>Unit-2 :THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT-II)</b> Contingent Contract, Quasi Contract, Performance of Contract, Discharge of Contract, Remedies for breach of Contract, E-Contract-Features, Provisions of IT Act related to e-contract, Limitations of e-contract.	1. Change in Title of the Unit 2. Following are added: Contingent contract, quasi contract, performance of contract, e-contract, limitations of e-contract are added
				<b>Unit-3 (SPECIAL CONTRACTS)</b> Contract of Indemnity and Guarantee, Rights of the surety, Discharge of surety and contract of bailment	<b>Unit-3 (SPECIAL CONTRACTS)</b> <b>Contract of Indemnity-Features, Rights &amp; Duties of Parties.</b> <b>Contract of Guarantee-</b>	1. Following are added in this unit (i) Features, Kinds and revocation of contract of guarantee.

				Features, Kinds, Revocation, Rights, Duties and liabilities of parties, Discharge of Surety. Contract of Bailment- features, Types, Rights & Duties of Parties, Termination. Contract of Pledge- features, Rights & Duties of Parties.	(ii) Contract of Bailment- features, Types, Rights & Duties of Parties, Termination. (iii)Contract of Pledge- features, Rights & Duties of Parties.	
				<b>Unit-4 (SALES OF GOODS ACT 1930)</b> Introduction and important provisions	<b>Unit-4 (THE SALES OF GOODS ACT, 1930)</b> Sales of Goods Act- Essentials, Conditions & Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.	All provisions of the Sales of Goods Act are detailed like Sales of Goods Act- Essentials, Conditions & Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.
				<b>Unit-5 (NEGOTIABLE INSTRUMENT ACT)</b> Introduction and important provisions	<b>Unit-5 (OTHER LAWS) Negotiable Instrument Act 1881-</b> Features, Presumptions, Kinds, Crossing of Cheque, Holder & Holder in due course, Negotiation of Negotiable Instrument- Modes. <b>Consumer Protection Act-</b> Introduction and important definitions, Consumer Protection Council.	1. Change in Title of the Unit 2. All provisions of 'Negotiable Instrument Act 1881' are detailed like Features, Presumptions, Kinds, Crossing of Cheque, Holder & Holder in due course, Negotiation of Negotiable Instrument- Modes. Dishonour of Negotiable Instrument- Modes, Notice, Noting of Negotiable Instrument. 3. Following is added <b>Consumer Protection Act-</b> Introduction and important definitions, Consumer Protection Council.
4	ACH 231/251/252/253/254/255/256/257/258/259/260/261/262/263/264/265/266/267/268/269/270/271/272/273/274/275/276/277/278/279/280/281/282/283/284/285/286/287/288/289/290/291/292/293/294/295/296/297/298/299/300/301/302/303/304/305/306/307/308/309/310/311/312/313/314/315/316/317/318/319/320/321/322/323/324/325/326/327/328/329/330/331/332/333/334/335/336/337/338/339/340/341/342/343/344/345/346/347/348/349/350/351/352/353/354/355/356/357/358/359/360/361/362/363/364/365/366/367/368/369/370/371/372/373/374/375/376/377/378/379/380/381/382/383/384/385/386/387/388/389/390/391/392/393/394/395/396/397/398/399/400/401/402/403/404/405/406/407/408/409/410/411/412/413/414/415/416/417/418/419/420/421/422/423/424/425/426/427/428/429/430/431/432/433/434/435/436/437/438/439/440/441/442/443/444/445/446/447/448/449/450/451/452/453/454/455/456/457/458/459/460/461/462/463/464/465/466/467/468/469/470/471/472/473/474/475/476/477/478/479/480/481/482/483/484/485/486/487/488/489/490/491/492/493/494/495/496/497/498/499/500/501/502/503/504/505/506/507/508/509/510/511/512/513/514/515/516/517/518/519/520/521/522/523/524/525/526/527/528/529/530/531/532/533/534/535/536/537/538/539/540/541/542/543/544/545/546/547/548/549/550/551/552/553/554/555/556/557/558/559/560/561/562/563/564/565/566/567/568/569/570/571/572/573/574/575/576/577/578/579/580/581/582/583/584/585/586/587/588/589/590/591/592/593/594/595/596/597/598/599/600/601/602/603/604/605/606/607/608/609/610/611/612/613/614/615/616/617/618/619/620/621/622/623/624/625/626/627/628/629/630/631/632/633/634/635/636/637/638/639/640/641/642/643/644/645/646/647/648/649/650/651/652/653/654/655/656/657/658/659/660/661/662/663/664/665/666/667/668/669/670/671/672/673/674/675/676/677/678/679/680/681/682/683/684/685/686/687/688/689/690/691/692/693/694/695/696/697/698/699/700/701/702/703/704/705/706/707/708/709/710/711/712/713/714/715/716/717/718/719/720/721/722/723/724/725/726/727/728/729/730/731/732/733/734/735/736/737/738/739/740/741/742/743/744/745/746/747/748/749/750/751/752/753/754/755/756/757/758/759/760/761/762/763/764/765/766/767/768/769/770/771/772/773/774/775/776/777/778/779/780/781/782/783/784/785/786/787/788/789/790/791/792/793/794/795/796/797/798/799/800/801/802/803/804/805/806/807/808/809/810/811/812/813/814/815/816/817/818/819/820/821/822/823/824/825/826/827/828/829/830/831/832/833/834/835/836/837/838/839/840/841/842/843/844/845/846/847/848/849/850/851/852/853/854/855/856/857/858/859/860/861/862/863/864/865/866/867/868/869/870/871/872/873/874/875/876/877/878/879/880/881/882/883/884/885/886/887/888/889/890/891/892/893/894/895/896/897/898/899/900/901/902/903/904/905/906/907/908/909/910/911/912/913/914/915/916/917/918/919/920/921/922/923/924/925/926/927/928/929/930/931/932/933/934/935/936/937/938/939/940/941/942/943/944/945/946/947/948/949/950/951/952/953/954/955/956/957/958/959/960/961/962/963/964/965/966/967/968/969/970/971/972/973/974/975/976/977/978/979/980/981/982/983/984/985/986/987/988/989/990/991/992/993/994/995/996/997/998/999/1000	FUNDAMENTALS OF ACCOUNTING	2 (Non Faculty)	UNIT 2: ACCOUNTING PROCESS I Journal, Ledger, Trial Balance and Subsidiary Books.	UNIT 2: ACCOUNTING PROCESS I Journal, Ledger, Trial Balance, Subsidiary Books and Errors and Their Rectifications	Errors and Their Rectifications is added

				UNIT 3: BANK RECONCILIATION STATEMENT, CAPITAL & REVENUE Bank Reconciliation Statement, Capital and Revenue, Provisions and Reserves.	UNIT 3: BANK RECONCILIATION STATEMENT, CAPITAL & REVENUE, Bank Reconciliation Statement, Capital and Revenue, Provisions and Reserves, Depreciation (Fixed Installment Method, Written Down Value Method)	Depreciation (Fixed Installment Method, Written Down Value Method) Is added
5.	ACW 201	WORK EXPERIENCE IN BOOK KEEPING II	3	UNIT 4 Preparation of schedule of closing stock.	UNIT 4 Preparation of schedule of closing stock, Wage Records	Wage Records Is added
6	ACM 201	COMPANY ACCOUNTS AND ANALYSIS	1	Course Title: COMPANY ACCOUNTS AND ANALYSIS  UNIT 1: COMPANY ACCOUNTS Share Capital-Issue, Forfeiture & Redemption of Shares: (i) Preference shares (ii) Equity shares.	Course Title: COMPANY ACCOUNTS  UNIT 1: COMPANY ACCOUNTS - I Issue of Shares and Debentures, Buy Back and Redemption of Preference Shares and Debentures	1.Change in title 2.Following is added Buy Back, 3.Issue and Redemption of Debentures is shifted from unit 2
				UNIT 2: DEBENTURE ETC. Issue and Redemption, Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.	UNIT 2: COMPANY ACCOUNTS-II Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.	1.Change in title 2. Issue and Redemption of Debentures is shifted to unit 2
				UNIT 3: PREPARATION OF FINANCIAL STATEMENT & ANALYSIS Preparation of Final Accounts of a Company and Analysis & Interpretation of Published Accounts.	UNIT 3: PREPARATION OF FINANCIAL STATEMENTS Preparation of Final Accounts of a Company, Accounting Standard 2,6,10.	1.Change in title 2. `Analysis & Interpretation of Published Accounts. Is replaced by Accounting Standard 2,6,10.
				UNIT 4: SPECIALISED ACCOUNTS Accounts of Banking Companies with latest amendments.	UNIT 4: ACCOUNTING OF BANKING COMPANIES Accounts of Banking (with amendments up to the beginning of the Academic Session)	1.Change in title
				UNIT 5: SPECIALISED ACCOUNTS Accounts of Life and General Insurance Companies with latest amendments.	UNIT 5: ACCOUNTING OF INSURANCE COMPANIES Accounts of Life and General Insurance Companies (with amendments up to the beginning of the Academic Session)	Change in title

7	ACW - 301	WORK EXP.- INTRODUCTION TO COMPUTERS	3	UNIT 1 Introduction to Hardware & Software, Networking.	UNIT 1 Introduction to Hardware & Software, Networking, Cloud Computing.	Following is added- Cloud Computing
				UNIT 2 Windows Operating System, Internet, Antivirus Software, Backup.	UNIT 2 Windows Operating System, Internet, Antivirus Software, Backup systems	Backup is replaced with Backup Systems
				UNIT 3 MS Word.	UNIT 3 MS Word, MS Power Point Advance MS Excel.	MS Power Point Advance MS Excel. Is shifted from unit 3 and 4
				UNIT-4 MS Excel.	UNIT-4 Tally -I	MS Excel is replaced by Tally.
				UNIT 5 MS Power Point.	UNIT 5 Tally-II	MS Power Point is replaced by Tally.
8	ACM-301	PRINCIPLES OF AUDITING	1	UNIT 1: INTRODUCTION Origin, Definition, Advantages and Objects of Auditing, Different Classes of Audit.	UNIT 1: INTRODUCTION Origin, Definition, Advantages and Objects of Auditing, Classification of Audit.	Classes of Audit is replaced with classification of Audit
				UNIT 3: INTERNAL CHECK AND INTERNAL AUDIT Meaning, Importance, General Consideration in Formulating a suitable system of internal check, The position of an Auditor Vis-a-vis, Internal check and internal audit.	UNIT 3: INTERNAL CHECK AND INTERNAL AUDIT Meaning, Importance, General Consideration in Formulating a suitable system of internal check, The position of an Auditor Vis-a-vis, Internal check and internal audit, Computer Audit Environment	Computer Audit Environment in added
				UNIT 4: AUDIT OF BOOKS OF ACCOUNTS Vouching of Cash Transaction, Vouching of Non-Cash Transactions, Audit of Impersonal Ledger Transactions, Audit of Impersonal Ledger, Outstanding Assets and Liabilities, Contingent Assets and Liabilities.	UNIT 4: AUDIT OF BOOKS OF ACCOUNTS Vouching of Cash Transaction, Vouching of Non-Cash Transactions, Audit of Ledger Accounts, Outstanding Assets and Liabilities, Contingent Assets and Liabilities.	Audit of Impersonal Ledger Transactions is replace by Audit of Ledger Accounts,
9.	ACM 302	INCOME TAX	1	UNIT 2: INCOME FROM SALARIES	UNIT 2: SALARIES	Change in title of the unit
				UNIT 3: INCOME FROM HOUSE PROPERTY & BUSINESS OR PROFESSION	UNIT 3: INCOME FROM HOUSE PROPERTY & PROFIT AND GAINS FROM BUSINESS OR PROFESSION	Change in title of the unit
				UNIT 4: INCOME FROM CAPITAL GAINS & OTHER SOURCES	UNIT 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES	Change in title of the unit
				UNIT 5: ASSESSMENT OF AN INDIVIDUAL	UNIT 5:ASSESSMENT OF INDIVIDUAL	Change in title of the unit

10	ACW 401	WORK EXPERIENCE – COMPUTER APPLICATIONS IN ACCOUNTING	3	<p>UNIT 1 Tally I- Installation, Menus, different versions, E-capability and VAT.</p> <p>UNIT 2 Tally II- Financial Statements.</p> <p>UNIT 3 Data Mining and E-filing.</p> <p>UNIT 4 E-commerce and E-marketing.</p> <p>UNIT 5 Branch Automation in banks.</p>	<p>New Course on 'BASIC RESEARCH METHODOLOGY'</p> <p><b>(PROPOSED SYLLABI ENCLOSED)- Annexure 1</b></p>	<p>On demand of students of B.Com. (Hons.) as it is required for ACM 505 and ACM 605 (Project)</p>
11	ACM 401	PRINCIPLES & PRACTICE OF INSURANCE	1	<p>UNIT- 1 INTRODUCTION</p>	<p>UNIT 1: INSURANCE LAW</p>	<p>Change in title of the unit</p>
				<p>UNIT 4: LIFE INSURANCE Essentials of Life Insurance Contract, classification of Policies, Factors affecting in determination of Premium, Working of LIC of India.</p>	<p>UNIT 4: LIFE INSURANCE Essentials of Life Insurance Contract, classification of Policies, Factors affecting in determination of Premium, Life Insurance policies and Direct Tax Planning.</p>	<p>Working of LIC of India is replaced with Life Insurance policies and Direct Tax Planning.</p>
				<p><b>UNIT 5: MISCELLANEOUS INSURANCE</b> Law relating to General Insurance, Motor Insurance, Crop Insurance, Personal Accidental Insurance, Nationalization of General Insurance. <b>Insurance Agent</b> – meaning and procedure for becoming an insurance agent, functions, rights and termination of an insurance agent.</p>	<p><b>UNIT 5: MISCELLANEOUS INSURANCE</b> Law relating to General Insurance, Motor Insurance, Crop Insurance, Personal Accidental Insurance. <b>Insurance Agent</b> – meaning, Qualifications and procedure for becoming an insurance agent, functions rights and termination of an insurance agent.</p>	<p>Nationalization of General Insurance is replaced with Qualifications of agents</p>
12	ACM 402	COST ACCOUNTING	1	<p>UNIT 1: INTRODUCTION Definition, Objects, Significance, Methods of Costing, Difference between Financial and Cost Accounts, Classification of Costs.</p>	<p>UNIT 1: INTRODUCTION Definition, Objects, Significance, Methods of Costing, Activity Based Costing, Difference between Financial and Cost Accounts, Elements of Cost and their classification.</p>	<p>1. Activity Based Costing is added 2. Classification of Costs is replaced with Elements of Cost and their classification.</p>
				<p>UNIT 3: METHOD OF COSTING I Output Costing, Reconciliation Statement.</p>	<p>UNIT 3: METHOD OF COSTING I Output Costing, Cost Ledger Accounting, Reconciliation of Cost and Financial Accounting</p>	<p>1. Cost Ledger Accounting is added 2. Reconciliation Statement is replaced with Reconciliation of Cost and Financial Accounting</p>

				UNIT 4: METHOD OF COSTING II Contract and Job Costing.	UNIT 4: METHOD OF COSTING II Job, Batch and Contract Costing.	Batch costing is added
				UNIT 5: METHOD OF COSTING III Process Cost Accounts- Normal and Abnormal Loss, Allocation of By and Joint Product Costs.	UNIT 5: METHOD OF COSTING III Process Costing - Normal and Abnormal Loss, Allocation of By Product and Joint Product Costs.	By and Joint Product Costis is replaced with ` <b>By Product</b> and Joint Product Costs.
13	ACW501	WORK EXP.-TAX PLANNING	3	Course Title: WORK EXP.-TAX PLANNING Unit 1: TAX PLANNING CONCEPTS Tax Planning, Tax avoidance & Tax evasion. Tax Planning with reference to setting up of a new business. Location of new business, newly established industrial undertakings in Special Economic Zones, newly established 100% export-oriented undertakings, Money Launderings, Direct Tax Code. Unit 2: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS (A) Nature of new business, Income by way of dividend and long-term capital gains of venture capital funds and venture capital companies. Unit 3: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS (B) Deduction in respect of Profits & Gains from Industrial Undertaking or Enterprises engaged in Infrastructure Development etc. and deduction in respect of Profit & Gains by an Undertaking or Enterprise engaged in Development of Special Economic Zone. UNIT 4 Deduction in respect of Hotels and Convention Centre in National Capital Region (NCR), Amortization of Preliminary expenses, Computation of Income of small traders. Unit 5 Corporate Tax Planning-	New Course on WORK EXP.- TAX PLANNING, PROCEDURE AND ADMINISTRATION  <b>(PROPOSED SYLLABI ENCLOSED)- Annexure 2</b>	



				Elementary, An Overview of Goods and Service Tax.		
14	ACM 501	ADVANCED ACCOUNTS	1	UNIT 4 AS-9 (Revenue Recognition) and AS-29 (Intangible Assets).	UNIT 4 AS-17 (Segment Reporting) and AS-26 (Intangible Assets).	AS-9 is replaced with AS-17 Correction in AS-29 as AS-26
15	ACW 601	WORK EXP.-TAX PROCEDUR E & ADMN.	3	UNIT 1: ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES Voluntary return of income, Return of loss, Extension of time, Belated and revised return, Rectification of assessment and re-assessment, Income-Tax Authorities. UNIT 2: PENALTIES & PROSECUTIONS Penalties for defaults in brief, who can levy penalty? procedure for imposition of penalty, offenses and prosecutions. UNIT 3: ADVANCE PAYMENT OF TAX AND REFUND Interest payable by the assessee and interest on refund of tax to the assessee, procedure to be followed in calculation of interest, CBDT's Power to reduce/waive interest, Income liable for advance tax, due dates, Advance Tax liability under different situations. UNIT 4: DEDUCTION OF TAX AT SOURCE TDS from salaries, Interest on securities, Dividends, Interest other than interest on securities, Winnings from lotteries or crossword puzzles, horse races etc., Provisions regarding other incomes followed under TDS. UNIT 5: APPEALS & REVISIONS AND SETTLEMENT OF CASES Appeal, Appellate hierarchy, kinds of appeals, Appeals to Deputy Commissioner and Commissioner, Revision by the CIT, other provisions, Case Settlement	New Course on COMPANY LAW  (PROPOSED SYLLABI ENCLOSED)- Annexure 3	On the basis of discussion in Academic Council Meeting held in 2013 New Course of Company Law is Proposed. Contents of Existing ACW 601 has been merged with ACW 501

				Commission, Application for settlement of cases, other relevant provisions regarding settlement of cases.		
16	ACM 601	MANAGEMENT ACCOUNTING	1	UNIT 2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS: Analysis & Interpretation of Financial Statement-Meaning of Ratios, Significance of Ratios, Types of Ratios, Interpretation of Financial statement with help of various ratios, Limitation of Ratio Analysis, Leverage Analysis.	UNIT 2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS Analysis & Interpretation of Financial Statement-Comparative, Common Size, Trend and Ratio analysis Limitation of Ratio Analysis, Leverage Analysis.	Following are added- Comparative, Common Size and Trend analysis.
				UNIT 3: FUND FLOW AND CASH FLOW ANALYSIS Fund Flow and Cash Flow Statement Analysis-Meaning, Significance, Difference between Fund Flow & Income statement. Statement of Working Capital Change, Preparation of Cash Flow Statement as per AS-3 and Limitation of Fund Flow and Cash Flow Statements.	UNIT 3: FUND FLOW AND CASH FLOW ANALYSIS Fund Flow and Cash Flow Statement Analysis-Meaning, Significance, Difference between Fund Flow & Income statement. Statement of Working Capital Change and Sources and Application of Funds, Preparation of Cash Flow Statement as per AS-3 and Limitation of Fund Flow and Cash Flow Statements.	Sources and Application of Funds is added
				UNIT 5: MANAGEMENT INFORMATION SYSTEM Information System & Reporting to Management-Importance of Reporting, steps in MIS Development, Level of Management & Report, Objectives of MIS. General Principles of Report Representation. Forms of Presentation of Information, Classification of Reports, Forms of Reporting.	UNIT 5: MANAGEMENT INFORMATION SYSTEM Information System & Reporting to Management- Importance of Reporting, Organizational Policies on Information System steps in MIS Development, Level of Management & Report, and Objectives of MIS. General Principles of Report Representation. Forms of Presentation of Information, Classification of Reports, Forms of Reporting.	Organizational Policies on Information System is added
17	ACM 602	COST ANALYSIS AND CONTROL	1	UNIT 1: INVENTORY PLANNING AND CONTROL Recording, Methods of Material Issue, Techniques of Inventory Control and Planning-ABC Analysis, EOQ, Determination of Level, Inventory Turnover	UNIT 1: INVENTORY PLANNING AND CONTROL Recording, Methods of Material Issue, Techniques of Inventory Control and Planning-ABC Analysis, EOQ, Determination of Level,	Inventory Turnover Ratio and Input-Output Ratio is replaced with Ratios- Inventory Turnover Ratio and Input-Output Ratio.

				Ratio and Input-Output Ratio.	Control Ratios-Inventory Turnover Ratio and Input-Output Ratio.	
18	ACM 701	MANAGEMENT ACCOUNTING & CONTROL	1	<p>UNIT 3: VARIANCE ANALYSIS Material Cost variances, Labour Cost variances, Overhead variances and Sales variances, Accounting Disposal of Variance.</p> <p>UNIT 5: REPORTING TO THE MANAGEMENT Kinds of Reports etc., process of reporting to the management, Responsibility Accounting.</p>	<p>UNIT 3: VARIANCE ANALYSIS Material Cost variances, Labour Cost variances, Overhead variances and Sales variances, Accounting Disposal of Variance, Profit Variances.</p> <p>UNIT 5: REPORTING AND CONTEMPORARY ISSUES Kinds of Reports etc., process of reporting, Responsibility Accounting- introduction of cost Revenue, Profit Centre, Overheads for measuring Profits Centre, Contemporary Issues in Management Accounting – Target Costing, Value Chain Analysis, Relevant Costing.</p>	<p>Profit variance is added.</p> <p>1. Process of reporting to the management is replaced with process of reporting. 2. Responsibility Accounting is replaced with Responsibility Accounting- introduction of cost Revenue, Profit Centre, Overheads for measuring Profits Centre, Contemporary Issues in Management Accounting – Target Costing, Value Chain Analysis, Relevant Costing.</p>
19	ACM 702	INTERNATIONAL ACCOUNTING	1	<p>UNIT 5 Financial Reporting and Accounting Standards in India, International Financial Reporting, International Auditing Environment. Accounting Standards Setting Procedure in India, International Accounting Standards and Overview of IFRSs.</p>	<p>UNIT 5 FINANCIAL REPORTING STANDARDS: Financial Reporting and Accounting Standards Setting Procedure in India, Accounting Standards. Overview of IFRS 1 and 2, AS 31 and 32</p>	<p>1. Title of the unit is assigned. 2. International Auditing Environment. Accounting Standards Setting Procedure in India, International Accounting Standards and Overview of IFRSs. Is replaced with Accounting Standards. Overview of IFRS 1 and 2, AS 31 and 32</p>

20	ACM 801	DIRECT TAXES	1	UNIT 2: ASSESSMENT PROCEDURE Various types of Assessments, Re-opening of Assessments, Payment of tax in advance, Deduction of Tax at source, Payment of tax on self-assessment, Refunds and Tax Credit Certificates, Appeals, Revisions, Investigations, Penalty and Prosecution.	UNIT 2: ASSESSMENT PROCEDURE Return Filing Procedure, E-filing procedure, Types of Returns, Types of Assessments, Re-opening of Assessments, Payment of tax in advance, Deduction of Tax at source, Tax Collected at Source, Payment of tax on self-assessment, Refunds and Tax Credit Certificates, Appeals, Revisions, Investigations, Penalty and Prosecution.	Following is added Return filling Procedure, e-Return Procedure, Types of Returns, Re opening of Assessment.
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1. The Committee also recommended merging of ACW 301 and ACW 401 courses on the basis of their merit and proposing a new ACW 401 Basic Research Methodology (Proposed syllabi enclosed) ANNEXTURE 1
2. The Committee discussed the scope of introducing a course on Company Law and recommended this course as work experience course in B.Com. VI Semester by merging ACW 501 and 601. (Proposed syllabus enclosed) ANNEXTURE 2 AND ANNEXTURE 3
3. The Committee also approved the two Modular Programmes viz. **Modular Course on Basics of Capital Market** and **Modular Course on Accounting for B.Voc. Programme** (Proposed syllabi enclosed) Annexure 4 and 5
4. The Committed also discussed the two proposals of Prof. S.P. Kaushik, Dean of Colleges, Timarni (a) Conversion of existing MOM & SP-cum-B.Com,(Intergrated Course) into NCVT-OACO and (ii) Introduce separate one year Office Assistant cum Computer Operator (OACO) course. Dr. M. Radhakrishnan was co-opted for detailed discussion about the courses and committee accepted his views and approved the proposals without any change.
5. The Committee also approved the change of course title from ABM 953 to ACM 953 Self Study in M.Phil.

Meeting ended with thanks to the chair.

(Prof. Pramod Kumar)  
Chairman

## Annexure - 1

Course No.: ACW 401

Course Title: BASICS RESEARCH METHODOLOGY

Class: B.Com. Status of Course: Work Experience, Approved since session:

Total Credits: 2

### **UNIT 1: INTRODUCTION**

Meaning, Nature, Theories of Facts and Research , Types of Research, Formulation of Research Problem and Research Design , Hypothesis-Its kinds, Survey of Related Literature.

### **UNIT 2: DATA COLLECTION-I**

Sampling-Meaning & Needs of Sampling, Requirement of a Good Sample, Sampling Techniques-Probability & Non- Probability.

### **UNIT 3: DATA COLLECTION-II**

Research Tools - Observation, Interviews, Questionnaire, and Schedules.

### **UNIT 4: ANALYSIS & INTERPRETATION OF DATA**

Analysis & Interpretation of Data, Establishment of Categories, Coding, Tabulation, Statistical Analysis of Data, and Referencing System.

### **UNIT 5: RESERCH REPORT WRITING**

Format of the synopsis, Project and Dissertation.

#### **SUGGESTED READING:**

Goodyand Hatt: Methods in Social Research

Tondan B.C.: Research Methodology

Kothari CR: RESEARCH METHODOLOGY\_METHODS AND TECHNIQUES

Sheltz & others: RESEARCH METHODS IN SOCIAL RELATIONS

## Annexure – 2

### **Course No.: ACW501, Course Title: WORK EXP.- TAX PLANNING, PROCEDURE & ADMINISTRATION**

Class: B.Com. (Hons.), Status of Course: WORK EXPERIENCE, Approved since session Total Credits:2, Periods(50 mts. each)/week: (L-0+T-0+P/S-), Min.pds./sem.:

#### **Unit 1: TAX PLANNING CONCEPTS**

Tax Planning, Tax avoidance, Tax evasion, Money Launderings and Direct Tax Code. Tax Planning with reference to setting up of a Location of new business, newly established industrial undertakings in SEZ.

#### **Unit 2: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS**

Deduction in respect of Profits & Gains from Industrial Undertaking or Enterprises engaged in Infrastructure Development etc. and deduction in respect of Profit & Gains by an Undertaking or Enterprise engaged in Development of SEZ.

#### **UNIT 3: ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES**

Voluntary return of income, Return of loss, Extension of time, Belated and revised return, Rectification of assessment and re-assessment, Income-Tax Authorities.

#### **UNIT 4: ADVANCE PAYMENT OF TAX AND DEDUCTION OF TAX AT SOURCE**

Income liable for advance tax, due dates, Advance Tax liability under different situations and calculation of interest in case of default. TDS from salaries, Interest on securities, Dividends, Interest other than interest on securities, Winnings from lotteries or crossword puzzles, horse races etc.,

#### **UNIT 5: PENALTIES, PROSECUTIONS AND APPEALS**

Penalties, offenses and prosecutions for defaults in brief. Appeal, Appellate hierarchy, kinds of appeals.

#### **Suggested Readings:**

Singhania VK: DIRECT TAXES PLANNING AND MANAGEMENT

Mehrotra HC: INCOME-TAX LAW & PRACTICE WITH TAX PLANNING

Jain R.K.: INCOME TAX PLANNING & MANAGEMENT

Mehrotra HC and Goyal SP: CORPORATE TAX PLANNING AND MANAGEMENT

Dhagat AK and Gargav S: INCOME TAX LAW & PRACTICE

CIRCULARS OF CBDT ISSUED FROM TIME TO TIME

CASE STUDIES PUBLISHED IN DIRECT TAX JOURNALS

JOURNAL OF TAXMANN'S

## Annexure – 3

### **Course No.: ACW 601, Course Title: COMPANY LAW**

Class: B. Com., Status of Course: Major Course, Approved since session: 2015-16

Total Credits: 2, Periods (55 mts. each)/week: 3(L-3+T-0+P/S-0), Min.pds./sem.:

### **UNIT-1: INTRODUCTION**

Definition, Nature and Kinds of Companies, corporate personality and lifting the corporate veil.

### **UNIT-2: COMPANY FORMATION**

Memorandum and Articles of Association-contents, binding relations and alteration, Prospectus - issue – contents, Doctrine of constructive notice and indoor management exceptions, Promoters - position - duties and liabilities, Formation of Company.

### **UNIT-3: COMPANY MANAGEMENT & MEETINGS**

Directors - position - appointment - qualifications, types, vacation of office - removal, resignation - powers and duties of directors, Director Identity Number (DIN).

Company meetings- Requisitions of a valid meeting-Authority, notice, quorum, Chairman, Voting Rights, Demand for poll, Proxy, Motion, Resolutions, Minutes, maintenance and inspection of documents in electronic form.

Types of Meetings-Meetings of Shareholders, Directors Meetings, Other meetings

### **UNIT-4: SHARES, DEBENTURE AND SHARE CAPITAL**

Shares - Types, Book Building, Irregular Allotment, Transfer and Transmission, Buy Backing provisions. Debentures- types

Capital – Share Capital -Features, types, Alteration, , Conversion of Debentures and Loans into shares.

### **UNIT-5: WINDING UP AND DISSOLUTION OF COMPANY**

Winding Up: Types, Winding up proceedings, Company Liquidator duties and powers, Consequences of Winding up, Winding up of Unregistered Companies, Defunct Companies, Dissolution of Company.

### **SUGGESTED READINGS**

Singh, Avtar – Company Law

Saini, P.D., Business Regulatory Framework

Datey, VS: Student's Guide to Corporate Law

Majumdar AK and Kapoor GK: Company Law and Practice

Kuchhal, MC: Modern Indian Company Law

Journals of The Institute of Chartered Accountants of India, Institute of Cost Accountants of India,

The Institute of Company Secretaries of India

## Annexure - 4

### **Modular Course on Basics of Capital Market**

#### **MCA- I : Indian Capital Market**

**Unit-I : Overview of Capital Market** : Terminology of capital markets, Indian Capital Market, Overview of Depository System in India

**Unit-II : Capital Market Instruments:** Capital Market Instruments - meaning and features: Equity, Debentures, Preference Shares, Sweat Equity, Non-Voting Shares, Share Warrants and Derivatives

**Unit-III: Rating and Grading of Instruments:** Concept, Scope and Significance of Rating and Grading of Instruments , Rating Agencies in India (CARE, ICRA, CRISIL)

**Unit-IV: Securities Market Intermediaries** : Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Depositories, Depositories Participants, and Custodians.

**Unit-V : Market Infrastructure Institutions** - Functions and Significance of Stock Exchanges, Operations and Trading Mechanism of Stock Exchanges ,Settlement of Securities, and Stock Market Indices, Nifty-50 and sensex.

Suggested Readings-

Rajesh Chakrabarti : Capital Markets in India.

Tapash Ranjan Saha : Capital Market and SEBI Regulations.

Deepak R. Raste : Capital Market in India: Reforms & Regulations.

Asheesh Pandey : Capital Market & Financial System in India.

Josep Anbarash and Boominathan : Financial Services.

Sundharan and Varshney : Banking and Financial System.

Journal & Bulletin of SEBI and notes of ICAI and ICSI.

#### **MCA-II : Debt and Capital Market Structure**

**Unit-I - Debt Market** : Debt Market: Instruments, Listing, Primary and Secondary Segment

**Unit-II- Mutual Funds:** Mutual Fund: Introduction, Types of Mutual Funds, Schemes, Risks Involved,

Setting Up of Mutual Funds, Role in Financial Market, Advantage of Investment in Mutual Fund, Concept of Trustee and Asset Management Company

**Unit-III- Investment Management - I** : Equity and Debt

**Unit-IV -Investment Management - II:** Mutual Fund Portfolio, Measuring & Evaluating Mutual Fund Performance, Investor's Rights and Obligations.

**Unit-V- Venture Capital** : Concept of Venture Capital ,Registration, Investment Conditions and Restrictions ,Venture Capital Funds **and Venture Capital Companies.**

Suggested Readings \_

Rajesh Chakrabarti : Capital Markets in India.

Tapash Ranjan Saha : Capital Market and SEBI Regulations.

Deepak R. Raste : Capital Market in India: Reforms & Regulations.

Asheesh Pandey : Capital Market & Financial System in India.

Josep Anbarash and Boominathan : Financial Services.

Sundharan and Varshney : Banking and Financial System.

Journal & Bulletin of SEBI and notes of ICAI and ICSI.



## **MCA-III - Indian Securities and Depository Law**

### **Unit-I . Securities Contracts (Regulation) Act, 1956: Important provisions**

#### **Unit-II- SEBI Act, 1992:**

Objective, Power and Functions of SEBI (Latest amendment up to beginning of the academic session)

#### **Unit-III. Depositories Act, 1996:**

Definitions, Setting up of Depository, its type, Role and Functions, Depository Participants.

#### **Unit-IV- Dematerialization of Securities :**

Demat a/c, Process of dematerialization and Rematerialization of Securities.

#### **Unit-V- Trading of Securities:**

**a-** Practical exercise in respect online share trading

**b-** An Overview of Law relating to Insider Trading

Suggested readings -

Rajesh Chakrabarti : Capital Markets in India.

Tapash Ranjan Saha : Capital Market and SEBI Regulations.

Deepak R. Raste : Capital Market in India: Reforms & Regulations.

Asheesh Pandey : Capital Market & Financial System in India.

Josep Anbarash and Boominathan : Financial Services.

Sundharan and Varshney : Banking and Financial System.

Journal & Bulletin of SEBI and notes of ICAI and ICSI.

Annexure - 5

### **Modular Course on Accounting for B.Voc. Programme**

**Course No.: MCA-I , Course Title: FUNDAMENTALS OF ACCOUNTING**

#### **UNIT 1 - Introduction**

Meaning, Terminology of Accounting, Objects and Importance of Accounting.

#### **UNIT 2 – Concepts of Accounting**

Accounting Concepts & Conventions, Double Entry System.

#### **UNIT 3 – Books of Accounts**

Preparation of Vouchers, Journal, Ledger, Trial Balance and Subsidiary Books.

#### **UNIT 4 – Bank Transaction**

Cash book with bank column and bank Reconciliation Statement

#### **UNIT 5 – Financial Statements of commercial Organization**

Accounting for sole proprietorship

SUGGESTED READINGS:

GUPTA AND GUPTA : PRINCIPLES AND PRACTICES OF ACCOUNTING

Gupta RR: ADVANCED ACCOUNTANCY

Gupta SP & Arjun Das: ADVANCED ACCOUNTANCY

Shukla MC & Grewal TS: ADVANCED ACCOUNTS

JAWAR LAL : FINANCIAL ACCOUNTING

**Course No.: MCA-II**                      **Course Title: BUSINESS LAWS**  
Class:                      Status of Course:                      session: 2015-16

**UNIT 1 – Indian Contract Act, 1872**

The Contract-Definition, Agreement: Proposal and Acceptance, Consideration, Contractual Capacity of Parties, Free Consent, Agreements expressly declared to be void, Discharge of Contracts, Breach of Contract, Contingent Contract.

**UNIT 2 – Negotiable Instrument Act, 1881**

Opening and Operating of Bank Accounts, Modes of Bank Payment (Cheaque, Bank Draft and Treasury Challan)

**Unit 3 - Sale of Goods Act, 1930**

The Sale of Goods Act-Important Provisions.

**UNIT 4 – Consumer Protection Act, 1986**

Consumer Protection Act- Important Provisions.

**UNIT 5 – Others Laws**

Income Tax Act related to business and profession  
General Insurance Contract – An Overview

**SUGGESTED READINGS:**

Shukla MC: A MANUAL OF MERCANTILE LAW  
Kapoor ND: COMMERCIAL LAW  
Sethi MK: COMMERCIAL LAW (HINDI)  
Shukla & Narayan: MERCANTILE LAW (HINDI)

Kuchhal MC: MERCANTILE LAW  
Rohini Goel: MERCANTILE LAW  
Mehrotra & Tiwari: COMMERCIAL LAW (HINDI)  
Gogna PP: MERCANTILE LAW)

**Course No.: MCA-III ,**                      **Course Title: ACCOUNTING FOR MATERIALS**

Class: B.Com.

**UNIT 1: Introduction to Cost –**

Meaning and Classification of cost

**UNIT 2 : Costing for Material -**

Purchase process of material, Material Pricing-issue & valuation.

**UNIT 3 : Techniques of Inventory -**

Determination of Stock levels, EOQ, and ABC Analysis.

**UNIT 4 : Accounting for Cost -**

Cost Sheet, Job and Process Costing

**UNIT 5 : Budgetary Control –**

Meaning and preparation of various types of budget

**SUGGESTED READING:**

Agarwal ML: COST ACCOUNTING  
Nigam BML: COST ANALYSIS  
Arora MN: COST ACCOUNTING  
Study material of ICAI,ICWAI on Cost Accounting

### 1- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Experience e in Book Keeping-I
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-0+T-0+P-2) min. pds/Sem. 30
4	credits	2
5	Course Number	ACW – 101
6	Status	Elective (Work Exp.)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p>UNIT-1 Formation of imaginary manufacturing business with suitable Name &amp; Capital, Types of business forms, concept of Single Entry System</p> <p>UNIT-2 (Different modes of Payment &amp; their entries in books (a)Cash (b) Cheques – Writing with crossing, Bank Draft: filling of Bank Draft application form to Bank, Abridged form of MO, E-modes of payment, preparation of Receipts.</p> <p>UNIT 3: ACCOUNTING PROCESS I Writing of- subsidiary books, Debit Note, Credit Note, Salary &amp; Wages records. Preparation of- Bills of Purchases &amp; Sales &amp; Different Vouchers i.e. Payment, Receipts &amp; Adjustment.</p>

## 2- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Financial Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	credits	3
5	Course Number	ACM-101
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p>UNIT 1: ROYALTY AND LEASE ACCOUNTS Mining Royalty, Patent Royalty, Copyright Royalty, Lease Accounting AS 19</p> <p>(Merge existing Unit 3 and 4 as unit 3 and introduced a new unit 4) UNIT 3: DEPARTMENTAL AND BRANCH ACCOUNTS Preparation of final accounts of department, Accounting Records of dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries. UNIT- 4 Insurance Claims, Voyage Accounts</p> <p>UNIT 5: PARTNERSHIP ACCOUNTS (a) Partnership Accounts: An over view of Admission, Retirement and Dissolution (b) Conversion of firm into Joint Stock Company (c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.</p>

### 3- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Mercantile Law
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	credits	3
5	Course Number	ACM – 102
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p>Change in Course Title: Business Laws</p> <p><b>Unit-1: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)</b> - Definition, History, features, sources. Contract- Meaning, Kinds. Essentials of a Valid Offer &amp; Acceptance. Capacity of Parties. Free Consent. Consideration. Legality of Objects and Consideration.</p> <p><b>Unit-2 :THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)</b> Contingent Contract, Quasi Contract, Performance of Contract, Discharge of Contract, Remedies for breach of Contract, E-Contract-Features, Provisions of IT Act related to e-contract, Limitations of e-contract.</p> <p><b>Unit-3 (SPECIAL CONTRACTS)</b> <b>Contract of Indemnity</b>-Features, Rights &amp; Duties of Parties. <b>Contract of Guarantee</b>-Features, Kinds, Revocation, Rights, Duties and liabilities of parties, Discharge of Surety. Contract of Bailment- features, Types, Rights &amp; Duties of Parties, Termination. Contract of Pledge- features, Rights &amp; Duties of Parties.</p> <p><b>Unit-4 (THE SALES OF GOODS ACT, 1930)</b> Sales of Goods Act- Essentials, Conditions &amp; Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.</p> <p><b>Unit-5 (OTHER LAWS)</b> <b>Negotiable Instrument Act 1881</b>- Features, Presumptions, Kinds, Crossing of Cheque, Holder &amp; Holder in due course, Negotiation of Negotiable Instrument- Modes. <b>Consumer Protection Act</b>-Introduction and important definitions, Consumer Protection Council.</p>

#### 4- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Fundamentals of Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	credits	3
5	Course Number	ACH-231/251/291
6	Status	Elective (NON FACULTY HALF COURSE)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 2: ACCOUNTING PROCESS I Journal, Ledger, Trial Balance, Subsidiary Books and Errors and Their Rectifications  UNIT 3: BANK RECONCILIATION STATEMENT, CAPITAL & REVENUE, Bank Reconciliation Statement, Capital and Revenue, Provisions and Reserves, Depreciation (Fixed Installment Method, Written Down Value Method)

#### 5- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Experience in Book Keeping -II
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-0+T-0+P-2) min. pds/Sem. 30
4	Credits	2
5	Course Number	ACW-201
6	Status	Elective (Work Experience)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 4 Preparation of schedule of closing stock, Wage Records

### 6- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Company Accounts and Analysis
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 201
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	Change in Course Title: COMPANY ACCOUNTS
		UNIT 1: COMPANY ACCOUNTS - I Issue of Shares and Debentures, Buy Back and Redemption of Preference Shares and Debentures
		UNIT 2: COMPANY ACCOUNTS-II Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.
		UNIT 3: PREPARATION OF FINANCIAL STATEMENTS Preparation of Final Accounts of a Company, Accounting Standard 2,6,10.
		UNIT 4: ACCOUNTING OF BANKING COMPANIES Accounts of Banking (with amendments up to the beginning of the Academic Session)
		UNIT 5: ACCOUNTING OF INSURANCE COMPANIES Accounts of Life and General Insurance Companies (with amendments up to the beginning of the Academic Session)

### 7- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Experience Introduction to Computers
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-0+T-0+P-2) min. pds/Sem. 30
4	Credits	2
5	Course Number	ACW-301
6	Status	Elective (Work Experience)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 1 Introduction to Hardware & Software, Networking, Cloud Computing.
		UNIT 2 Windows Operating System, Internet, Antivirus Software, Backup systems
		UNIT 3 MS Word, MS Power Point Advance MS Excel.
		UNIT-4 Tally -I
		UNIT 5 Tally-II

### 8- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Principles of Auditing
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 301
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 1: INTRODUCTION Origin, Definition, Advantages and Objects of Auditing, Classification of Audit.
		UNIT 3: INTERNAL CHECK AND INTERNAL AUDIT Meaning, Importance, General Consideration in Formulating a suitable system of internal check, The position of an Auditor Vis-a-vis, Internal check and internal audit, Computer Audit Environment
		UNIT 4: AUDIT OF BOOKS OF ACCOUNTS Vouching of Cash Transaction, Vouching of Non-Cash Transactions, Audit of Ledger Accounts, Outstanding Assets and Liabilities, Contingent Assets and Liabilities.



### 9- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Income Tax
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 302
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	Change in Titles of unit 2,3,4 and 5 UNIT 2: SALARIES UNIT 3: INCOME FROM HOUSE PROPERTY & PROFIT AND GAINS FROM BUSINESS OR PROFESSION UNIT 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES UNIT 5:ASSESSMENT OF INDIVIDUAL

### 10- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Experience-Computer Applications in Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-0+T-0+P-2) min. pds/Sem. 30
4	Credits	2
5	Course Number	ACW 401
6	Status	Elective (Work Experience)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<b>New Course on 'BASIC RESEARCH METHODOLOGY' (PROPOSED SYLLABI ENCLOSED) – ANNEXURE 1</b>

### 11- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Principles and Practice of Insurance
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 401
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p>Change in Titles of unit 1  <b>UNIT 1: INSURANCE LAW</b></p> <p><b>UNIT 4: LIFE INSURANCE</b>  Essentials of Life Insurance Contract, classification of Policies, Factors affecting in determination of Premium, Life Insurance policies and Direct Tax Planning.</p> <p><b>UNIT 5: MISCELLANEOUS INSURANCE</b>  Law relating to General Insurance, Motor Insurance, Crop Insurance, Personal Accidental Insurance.  <b>Insurance Agent</b> – meaning, Qualifications and procedure for becoming an insurance agent, functions rights and termination of an insurance agent.</p>

### 12- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Cost Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 402
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p><b>UNIT 1: INTRODUCTION</b>  Definition, Objects, Significance, Methods of Costing, Activity Based Costing, Difference between Financial and Cost Accounts, Elements of Cost and their classification.</p> <p><b>UNIT 3: METHOD OF COSTING I</b>  Output Costing, Cost Ledger Accounting, Reconciliation of Cost and Financial Accounting</p> <p><b>UNIT 4: METHOD OF COSTING II</b>  Job, Batch and Contract Costing.</p> <p><b>UNIT 5: METHOD OF COSTING III</b>  Process Costing - Normal and Abnormal Loss, Allocation of By Product and Joint Product Costs.</p>

**13- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Exp.- Tax Planning
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-0+T-0+P-2) min. pds/Sem. 30
4	Credits	2
5	Course Number	ACW - 501
6	Status	Elective (major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	New Course on WORK EXP.- TAX PLANNING, PROCEDURE AND ADMINISTRATION <b>(PROPOSED SYLLABI ENCLOSED)- Annexure 2</b>

**14- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	Advanced Accounts
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 501
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 4 AS-17 (Segment Reporting) and AS-26 (Intangible Assets).

**15- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	Work Exp.- Tax Planning
3	L-T-P Structure	Periods (55 mts. Each)/week:2 (L-2+T-0+P-0) min. pds/Sem. 30
4	Credits	2
5	Course Number	ACW - 601
6	Status	Elective (major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	New Course on COMPANY LAW <b>(PROPOSED SYLLABI ENCLOSED)- Annexure 3</b>

**16- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	Advanced Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 601
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	<p>UNIT 2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS Analysis &amp; Interpretation of Financial Statement- Comparative, Common Size, Trend and Ratio analysis Limitation of Ratio Analysis, Leverage Analysis.</p> <p>UNIT 3: FUND FLOW AND CASH FLOW ANALYSIS Fund Flow and Cash Flow Statement Analysis- Meaning, Significance, Difference between Fund Flow &amp; Income statement. Statement of Working Capital Change and Sources and Application of Funds, Preparation of Cash Flow Statement as per AS-3 and Limitation of Fund Flow and Cash Flow Statements.</p> <p>UNIT 5: MANAGEMENT INFORMATION SYSTEM Information System &amp; Reporting to Management- Importance of Reporting, Organizational Policies on Information System steps in MIS Development, Level of Management &amp; Report, and Objectives of MIS. General Principles of Report Representation. Forms of Presentation of Information, Classification of Reports, Forms of Reporting.</p>

### 17- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Cost Analysis and Control
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 602
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 1: INVENTORY PLANNING AND CONTROL Recording, Methods of Material Issue, Techniques of Inventory Control and Planning-ABC Analysis, EOQ, Determination of Level, Control Ratios-Inventory Turnover Ratio and Input-Output Ratio.

### 18- COURSE TEMPLATE

1	Department proposing the course	Accountancy & Law
2	Course Title	Cost Analysis and Control
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 701
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 3: VARIANCE ANALYSIS Material Cost variances, Labour Cost variances, Overhead variances and Sales variances, Accounting Disposal of Variance, Profit Variances.  UNIT 5: REPORTING AND CONTEMPORARY ISSUES Kinds of Reports etc., process of reporting, Responsibility Accounting- introduction of cost Revenue, Profit Centre, Overheads for measuring Profits Centre, Contemporary Issues in Management Accounting – Target Costing, Value Chain Analysis, Relevant Costing.

**19- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	International Accounting
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 702
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 5 FINANCIAL REPORTING STANDARDS: Financial Reporting and Accounting Standards Setting Procedure in India, Accounting Standards. Overview of IFRS 1 and 2, AS 31 and 32

**20- COURSE TEMPLATE**

1	Department proposing the course	Accountancy & Law
2	Course Title	Direct Taxex
3	L-T-P Structure	Periods (55 mts. Each)/week:3 (L-3+T-0+P-0) min. pds/Sem. 45
4	Credits	3
5	Course Number	ACM – 801
6	Status	Compulsory (Major)
7	Status vis-à-vis other courses (give course number/title)	NA
8	Overlap with any UG/ PG course of another Depart./ Centre	NA
9	Faculty who will teach the course	Any one of the Department
10	Will the course require visiting faculty?	No
11	Course objectives including motivation and aims	UNIT 2: ASSESSMENT PROCEDURE Return Filing Procedure, E-filing procedure, Types of Returns, Types of Assessments, Re-opening of Assessments, Payment of tax in advance, Deduction of Tax at source, Tax Collected at Source, Payment of tax on self-assessment, Refunds and Tax Credit Certificates, Appeals, Revisions, Investigations, Penalty and Prosecution.

To,  
Prof. V.B. Gupta  
Coordinator  
Distance Education Program, DEI  
Date: 04-04-2014 **Subject:** Proposal for New Programs/Alterations to Existing Courses  
at Rajaborari Starting from Session 2014-15

Respected Sir,

We propose the following new courses and alterations to certain existing courses from next session at Rajaborari:

**1. Conversion of existing MOM&SP-cum-B.Com (integrated course) into NCVT aligned Office Assistant cum Computer Operator (OACO) course integrated with B.Com**

□ **Justification:** At present the MOM&SP certificate course is integrated with the B.Com course and student receive the MOM&SP certificate after completion of the three year B.Com course. As the OACO course is NCVT aligned and also very much similar to the MOM&SP course, it is proposed that the existing MOM&SP integrated course may be converted into the OACO program on similar integration pattern.

**2. Introduce separate one year Office Assistant cum Computer Operator (OACO) course**

□ **Potential Students and Need of the Program:** There are several students of Class XII (Science) in Rajaborari who do not get admission in Diploma in Engineering at Timarni or in any other undergraduate course of DEI at Dayalbagh because of high competition and merit. Due to their Science background they are not eligible to get admission in the B.Com course offered at Rajaborari. Therefore, they are left with no choice to continue their education from DEI in Rajaborari, Timarni or Agra. Usually the student strength in Class XII is over 40 every year and getting 5 students for OACO will not be any problem.

□ **Teaching Faculty:**

o Mrs. A.S.Ragini was appointed in January 2013 as Mentor for MOM&SP integrated course and she will be the Mentor for OACO course.

o The classes of the independent OACO course will be merged to the maximum possible extent with the existing integrated OACO/B.Com course.

o Resources from B.Com (Hons.) course and High School will be shared with the OACO course

o OACO will run in blended mode with DEI DEP

□ **Infrastructure:** 10 new rooms were built in 2010-11. Enough space is available.

□ **Equipments:** Polycom and Edusat is already available for the course

□ **Placement:** Placement assistance will be offered to all the students by APAC Indore team.

□ **Financial aid:** The certificate course will be eligible for MP Government Scholarship therefore no financial burden will be put on the students.

### **3. Introduce Certificate/Diploma in Bamboo Application Technology**

□ **Potential Students and Need of the Program:** There are several students of Class X and XII (Science) in Rajaborari who do not get admission in Diploma in Engineering at Timarni or in any other undergraduate course of DEI at Dayalbagh because of high competition and merit. Due to their Science background they are not eligible to get admission in the B.Com course offered at Rajaborari. Therefore, they are left with no choice to continue their education from DEI in Rajaborari, Timarni or Agra. Usually the student strength in Class X is over 50 and in Class XII over 40 every year and getting 5 students for Bamboo Application Technology will not be any problem. In addition the Class 7th pass students will be available for Certificate course.

□ **Teaching Faculty:**

o Applications of Shri Kanhaiya Lal Yadav, Class XII with Distinction (80%) and Shri Moti Lal Khare, Class XII plus Diploma in Leather Technology (pursuing BA) have been received and are being given due consideration.

o DFO, Harda has sent few skilled persons in Bamboo technology who are ready to work as Visiting Trainers/Faculty.

o Practical training will be provided to the above mentors and students regularly at Bhopal, Bangalore and DEI.

□ **Infrastructure:** 10 new rooms were built in 2010-11. Enough space is available.

□ **Equipments:** Polycom and Edusat is already available for the course. A new lab for practical may be constructed at the campus.

□ **Placement:** Placement assistance will be offered to all the students by APAC Indore team and CGBMT.

□ **Accommodation:** Both the proposed mentors above are residents of nearby villages and would not require accommodation at this point. A new faculty hostel has been approved to be constructed and will be available for the future teachers for this course.

□ **Financial aid:** The certificate/diploma course will be eligible for MP Government Scholarship therefore no financial burden will be put on the students.

□ **Course Coordinator:** DEI authorities are requested to provide a course coordinator having at least technical diploma.

The above proposals are submitted for your due consideration.

With Hearty Radhasoami,

Prof. S P Kaushik

DOC

Copy to:

1. Director, DEI 2. Manager, RBE



## DEPARTMENT OF APPLIED BUSINESS ECONOMICS

### Report of National Workshop

Department conducted One day National Workshop on Changing Economic Scenario and Commerce Curriculum on 8th February, 2015 at 10:00 AM in faculty of Commerce.

The following were present in this workshop:

Dr. K.K.Bansal,	Ex. Dean Faculty Commerce, Agra University, Agra.
D. Naveen Gupta,	Director HIMCS, Farha
Dr. D.N. Kapoor,	Ex. Dean Faculty of Commerce, DEI, Agra.
Dr. Manukant Shastri	HOD App.Bus.Eco., RBS College, Agra.
Dr. Rajiv Agarwal	HOD App. Bus.Eco.SRK college, Firozabad.
Prof. S.P. Srivastava	HOD, Eco.Faculty of Social Science, DEI, Agra.
Dr. Sangeeta Meena	Delhi University, Delhi.
Dr. Jyoti	Delhi University, Delhi.
Mr. Nagesh Pyadha	Ex. Chairman, Oriental Bank of Commerce.

In addition to above said experts, all the members of department participated in this workshop.

In his opening remark, Prof. V.K.Gangal, HOD discussed the need of this workshop and listed out the economic ups and downs which imposing necessary changes in curriculum. The workshop was divided into two sessions in the **first session the Undergraduate courses** of the department were discussed and in **second session the Postgraduate courses**.

In Undergraduate courses the emphasis was given to make the concept clear with the real life examples. Everyone emphasizes to include the job oriented courses in **Honors and PG level**. Some New Courses such as **Entrepreneurship, Econometrics** which were proposed by department, have been approved and asked to put in respective bodies to implement at **Honors and PG level**.

Experts suggested restructuring of some courses according to their importance to create the space for new courses. Regarding the **Work experience** courses including the practical aspect **Two New Courses** were suggested named *Export Procedure & Documentation for III semester and Import- Procedure & Documentation IV Semester respectively*.

External experts were amazed to know that department has M.Phil and Ph.D program without having the Post Graduate course. Unanimously, they suggested that department should take up PG program seriously first of all which is primary condition to run M.Phil and Ph.D. They further suggested that it would also be helpful to expand the horizon of department by introducing the short term certificate/ diploma / modular courses and department would have better opportunities to be financially self-sufficient.

Each paper offered by department in UG & PG level has been addressed in length and valuable comments and suggestions were made.

Many areas like Green Marketing, Business ethics and Marketing, Financial Inclusion, Credit rating of MSME, Working of Commodity and Stock exchanges, Export Documentation etc. were suggested for modular courses.

Workshop ended with thanks to all external experts.

Prof. V.K.Gangal  
Officiating HOD

8/2/2015

### Minutes of Meeting

The meeting of BOS of the Department has been conducted on 26<sup>th</sup> Feb. 2015 in chamber of Prof. Vijay K. Gangal.

The following were present in this meeting:

- |                        |   |
|------------------------|---|
| 1. Prof. V.K.Gangal    | Chairman & Officiating Head               |
| 2. Prof. Madhu Viz     | External Member, FMS, University of Delhi |
| 3. Prof. S.P.Saxena    | Internal Member, Dept. App.Bus. Economics |
| 4. Dr. Shalini Dubey   | Internal Member, Dept. App.Bus. Economics |
| 5. Dr. Saurav Mani     | Internal Member, Dept. App.Bus. Economics |
| 6. Dr. Bhawna Johri    | Internal Member, Dept. App.Bus. Economics |
| 7. Dr. Anisha Satsangi | Internal Member, Dept. App.Bus. Economics |
| 8. Dr. Suneshwer       | Internal Member, Dept. App.Bus. Economics |

- In this meeting all the courses offered by department have been reviewed thoroughly in the line of comments of National Workshop held on 8<sup>th</sup> Feb. 2015.
- Restructuring and Syllabus of ABW 101,201,301 & 401 duly approved.
- Syllabus of newly proposed paper named Entrepreneur ship for Inclusive Growth in VI semester and Econometrics for Business analysis in I semester of M.Com have been approved.
- In addition to this panel of examiners has also reviewed.
- It is resolved that department should start PG program as earlier as possible because department is running M.Phil and Ph.D without PG Program.
- Structure of proposed PG course M.Com in Applied Business Economics with specialization in Foreign Trade has been reviewed and approved.

The meeting ends with thanks to chair and external expert.

Prof. V.K.Gangal  
Officiating HOD

28/2/2015

### Minutes of Meeting

The meeting of BOS of the Department has been conducted on 16<sup>th</sup> March 2015 in chamber of Prof. Vijay K. Gangal.

The following were present in this meeting:

Prof. V.K.Gangal	Chairman & Officiating Head
Prof. M. I Haque	External Member, FMS, AMU, Aligarh
Prof. S.P. Saxena	Internal Member, Dept. App.Bus. Economics
Dr. Shalini Dubey	Internal Member, Dept. App.Bus. Economics
Dr. Saurav Mani	Internal Member, Dept. App.Bus. Economics
Dr. Bhawna Johri	Internal Member, Dept. App.Bus. Economics
Dr. Anisha Satsangi	Internal Member, Dept. App.Bus. Economics
Dr. Suneshwer	Internal Member, Dept. App.Bus. Economics

- The external experts suggested in earnest that the department should start PG program as earlier as possible as M.Phil and Ph.D. programme cannot be run without it.
- It is resolved that after successful launching of M.Com in Applied Business Economics with specialization in Foreign Trade. The department would in a position to start Diploma/ certificate/modular courses in Foreign trad be or other the specialized areas.
- Structure of proposed PG course M.Com in Applied Business Economics with specialization in Foreign Trade has been reviewed and approved.
- In this meeting all the courses offered by the department were reviewed thoroughly in the line of comments of National Workshop held on 8<sup>th</sup> Feb. 2015.
- Restructuring and Syllabus of ABW 101,201,301 & 401 duly approved.
- Syllabus of newly proposed paper named Entrepreneurship for Inclusive Growth in VI semester and Econometrics for Business analysis in I semester of M.Com have been approved.
- In addition to this the panel of examiners has also reviewed.

The meeting ends with thanks to chair and external expert.

Prof. V.K.Gangal  
Officiating HOD

16/3/2015

## Appendix 1

### Course No.: ABW101, Course Title: WORK EXPERIENCE- BANKING METHODS

Class: B.Com, Status of Course: WORK EXPERIENCE, Approved since session: 2015-16

Total Credits: 2, Periods (55 mts. each)/week: 2(L-1+T-0+P/S-1), Min. pds./sem:26

SN	Unit	Existing	Proposed	Rationale of Change
1	1	<b>INTRODUCTION-CUSTOMER RELATIONSHIP</b> (a) Bank-Meaning, Functions, Rights and Responsibilities of a Banker (b)Customer-Meaning, Special types of customers, Rights and Responsibilities of a customer (c)Banker-Customer relationships.	<b>INTRODUCTION-CUSTOMER RELATIONSHIP</b> (A) Bank-Meaning, Functions, Rights and Responsibilities of a Banker (B) Customer- Meaning, Special types of customers, Rights and Responsibilities of a customer (C) Banking Law and Practice	ABW 101 and 201 have been merged to design ABW 101. Outdated things have been removed.
2	2	<b>OPENING AND OPERATION OF ACCOUNTS</b> (a) Filling up of Application form, Specimen Signature (b)Maintenance of Ledger sheet, Issue of Pass Book (c) Preparation of Statement of Accounts.	<b>OPENING AND OPERATION OF ACCOUNTS</b> (A) Filling up of Application form, Specimen Signature, Issue of Pass Book and Cheque book, (B) Crossing and Endorsement of Cheque and with their types, Payment of Cheque. (C) Third party product	New changes taking place in banking industry have been included like remittances mode, etc.
3	3	<b>CHEQUE</b> (a) Cheque - Meaning, Issue of Cheque (b)Crossing and Endorsement of Cheque and with their types (c) Payment of Cheque.	<b>MODE OF REMITTANCE</b> (A) Demand Draft, and e-transfer- NEFT, RTGS and e - wallet (B) Miscellaneous Services: Locker facility & other agency functions	
4	4	<b>MODE OF REMITTANCE</b> (a)Mail Transfer and Telegraphic Transfer (b) Demand Draft (c)Traveller Cheque and Credit Card (d) e-transfer.	<b>Emerging Scenario in Banking Industry</b> (A) E-Banking: An Overview, (B) Customer relationship Management in banking industry (C) Non Banking Financial Companies (D) Risk Management	
5	5	<b>OTHER BANKING FUNCTIONS</b> (a) Locker (b) Clearing House (c) Calculation and Payment of Interest (d) Miscellaneous Services.	Project Work	

## Appendix 2

### Course No.: ABM101, Course Title: ECONOMIC THEORY I

Class: B.Com, Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 3, Periods (55 mts. each)/week: (L-3+T-0+P/S-0), Min.pds./sem.:39

S N	Un it	Existing	Proposed	Rationale of Change
1	1	UNIT 1: INTRODUCTION (a) Definition and Scope of Economics (b) Methods of Economic Study (c) Micro and Macro Analysis (d) Economic Laws.	No Change	
2	2	UNIT 2: ANALYSIS OF CONSUMER BEHAVIOUR (a) Utility: Concept, Measurement, Types, Utility Schedule & Curve (b) Law of Diminishing Marginal Utility & Law of Equi-marginal Utility (c) Consumer's Surplus: Marshallian Approach (d) Indifference Curve: Concept, Characteristics, Consumers Equilibrium & Effects on Consumer's Equilibrium & Consumer Surplus [Hicksian Approach & Slutskig's Approach] (e) <b>Laws of Return to Scale</b> (f) <b>Producers Equilibrium.</b>	UNIT 2: ANALYSIS OF CONSUMER BEHAVIOUR (A) Utility: Concept, Measurement, Types, Utility Schedule & Curve (b) Law of Diminishing Marginal Utility & Law of Equi-marginal Utility (c) Consumer's Surplus: Marshallian Approach (d) Indifference Curve: Concept, Characteristics, Consumers Equilibrium & Effects on Consumer's Equilibrium & Consumer Surplus [Hicksian Approach & Slutskig's Approach]	Part (E) & (F) have been deleted from this unit because not related to this unit  And repeating as unit 4 e
3	3	UNIT 3: DEMAND AND SUPPLY ANALYSIS (a) Demand: Concept, Types, Demand Schedule & Demand Curve (b) Law of Demand (c) Elasticity of Demand: Concept, Types & Applications (d) Supply: Concept, Law of Supply & Price Elasticity of Supply.	No Change	
4	4	UNIT 4: THEORY OF PRODUCTION (a) Production: Concept & Factors (b) Efficiency of Land, Labour & Capital (c) Economies & Diseconomies of the Scale (d) Laws of Return (e) Laws of Return to Scale (f) Producers Equilibrium.	No Change	
5	5	(a) Different market situations (b) Equilibrium of Demand & Supply (c) Effects of changes in Demand and supply on Equilibrium price (d) Time element in theory of value.	No Change	

### Appendix 3

#### Course No.: ABW201, Course Title: WE- Merchant Banking

Class: B.Com. Status of Course: WORK EXPERIENCE, Approved since session: 2015-16

Total Credits: 2, Periods (55 mts. each)/week: 2(L-2+T-0+P/S-0), Min.pds./sem.:26

S N	Unit	Existing	Proposed	Rationale of Change
1	1	UNIT 1 Evolutions in Information Processing Systems and Computer Communications, Computer Hardware including CPU, VDU, etc. System Software including DOS, Windows, Netware.	UNIT 1 Introduction (A) Merchant Banking-Origin, Functions and services of Merchant Banking, (B) SEBI-Objectives, Functions and Role of SEBI Related to Merchant Banking	Banking Methods I (ABW301) and II (ABW401) have been merged to make the contents more logical.  2 Creating space to introduce new work base training course in II semester based on export & Import.
2	2	UNIT 2 Software Engineering concepts and life cycle, Client Server Systems, Computer Networks, LAN, WAN, Network Protocols, e-Mail and Internet.	UNIT 2 Pre-issue Management (A) Types of Issue (B) Credit Rating of securities- Procedure followed (C) Prospectus: Preparation, Legal Issues (D) Pricing and Marketing: Underwriting.	
3	3	UNIT 3 Introduction to MS Office, working with MS Word, MS Excel and Power Point.	UNIT 3 Post-Issue Management (A) Allotment of Securities and Refunds, Issue of Certificates (B) Listing	
4	4	UNIT 4 E-Banking: An Overview, Customer relationship Management in banking industry	UNIT 4 Loan Syndication (A) Design of Capital Structure (B) Internal Loan Syndication & External Loan Syndication. (C) Factoring, Venture Capital Finance	
5	5	UNIT 5 Project work.	UNIT 5 Project Work	

#### Appendix 4

**Course No.: ABM202, Course Title: INFO.TECH.-APPLICATIONS IN COMMERCE**

Class: B.Com, Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 3, Periods (55 mts. each)/week: 3(L-2+T-0+P/S-1), Min.pds./sem.:39

SN	Unit	Existing	Proposed	Rationale of Change
1	1	UNIT 1: INTRODUCTION (a) Economic Development: Meaning and Factors Influencing Economic Development (b) Stages of Economic Development (c) Characteristics of Indian Economy.	Unit 1 INFORMATION TECHNOLOGY: ROLE IN BUSINESS (A) Recent development in IT (B) Information processing systems and computer communications (C)Types of information system: TPS, MIS, GDSS	Each test contains the questions related to Indian economy that is why
2	2	UNIT 2: NATIONAL RESOURCES (a) Natural Resources and their concerned policies-(i) Forest, (ii) Minerals and (iii) Petroleum (b) Man-Made Resources & their concerned policies-(i) Man-Power Resources and Planning (ii) Population problem and Population Policy. in India. (iii) Power-Power generation & policies.	UNIT 2 NETWORKING TECHNOLOGIES (A)Computer Network Models (B) Components Of Networks (C)Types of networks: LAN,WAN, Internet, Intranet Network Protocols (D)Social networking and its uses in business.	Present ABM 202 titled Structure & DEVELOP. OF INDIAN ECONOMY has been shifted in final year.
3	3	UNIT 3: ECONOMIC PLANNING (a) Introduction-Meaning definition & types of economic planning (b) Objectives, significance and Pre-requisites of planning (c) Economic planning in India-Evolution, Planning Machinery in India & Five year Plans in India.	UNIT 3 E-COMMERCE & OVERVIEW (A)Introduction to e-Commerce, its need, objectives, benefits and strategies (B)Operations of Virtual Corporations. Virtual Corporations (C) Legal aspects of E-commerce	
4	4	UNIT 4: AGRICULTURE, INDUSTRY AND SERVICE SECTOR - AN OVERVIEW (a) Causes of Low Agriculture Productivity and Remedies (b) Co-operation in Agriculture (c) Micro, Small, and Medium Enterprises (MSMEs)- Importance, Problems & Government policies (d) Large Scale Industries-Features, Problems, Present position (e) Service Sector-Banking and Transport.	UNIT 4 BUILDING A DIGITAL ORGANIZATION (A)E-Marketing and its differences with respect to tradition market and case studies (B)Organization of business in digital form(C) Resources needed for Establishment of Virtual Corporations (D)Web page design & HTML	
5	5	UNIT 5: ECONOMIC LIBERALIZATION & REFORMS (a) Rationale of LPG Process (b) Contents and Trends of de-regulation of Trade & Industry (c) Monetary & Financial Sector Reforms (d) Infra-structure Sector.	UNIT 5 EMERGING ISSUES OF DIGITAL BUSINESS (A) Importance and methods of Data Mining (B) Knowledge Management (C)Cyber laws & cyber crime (D) Contemporary issues	

### Appendix 5

**Course No.: ABW301, Course Title: WORK EXPERIENCE- EXPORT PROCEDURE & DOCUMENTATION** Class: B.Com. Status of Course: Work Experience Course, Approved since session: 2015-16 Total Credits: 2, Periods (55 mts. each)/week: 2 (L-2+T-0+P/S-0), Min.pds./sem.:26

SN	Unit	Existing	Proposed	
1	1	UNIT 1 Introduction to Merchant Banking-Origin, Functions and services of Merchant Banking, Issue Management, Offer for sale and private placement.	UNIT 1: INTRODUCTION (A) Export-Reasons & Motivation (B) Role of Government in Foreign Trade (C) Export-Import Policy and Institutional setup for Export Promotion in India (D) India's Export Performance during last decade.	Merging ABW 301 & 401 into ABM 201 (appendix 3), and converting ABM 502 as ABW 301 Creating space for new paper in Hons, purpose is to introduce new real work base training courses.
2	2	UNIT 2 SEBI-Objectives, Functions and Role of SEBI Related to Merchant Banking.	UNIT 2: Setup of an Export Unit (A) Golden Rules of Success in Export (B) Legal requirements & procedure for registration of export unit (C) Process to select product and Market for export (D) How to reach to buyer	
3	3	UNIT 3 Pre-issue Management-Types of Issue, Analysis of Prospectus, Co-ordination, Pricing, marketing, Underwriting	Unit 3: Export Pricing & Contract (A) EXPORT Pricing Types & Policy (B) Process of Export order (C) Quality control	
4	4	UNIT 4 Post-Issue Management- Allotment of Securities and Refunds, Issue of Certificates, Listing.	UNIT 4: EXPORT FINANCING (A) Mode of payment in Export Business (B) Letter of credit (C) Policy and Procedure of Pre and Post shipment Credit & Insurance (D) Institutional setup for Export Finance in India	
5	5	UNIT 5 Project Work-Real life problem solution.	UNIT 5: Export Documentation (A) Different types of Export Documents (B) Documents for shipment (C) Documents for payment (D) Documents for export Incentive	

**Note:** The students are expected inter-alia (a) to refer to the various relevant documents needed, say, for registration of export firm ; (b) financial procedure, (c) Export Documentation etc). This apart, the students should carry out exercise pertaining to pricing of new product and existing products). The focus on practical aspects in terms of documents, procedures, etc will be equally applicable to all other courses.



Appendix 6

**Course No.: ABW401, Course Title: IMPORT: PROCEDURE & DOCUMENTATION**

Class: B.Com. Status of Course: Work Experience, Approved since session: 20014-15

Total Credits: 2, Periods (55 mts. each)/week: 2(L-2+T-0+P/S-0), Min.pds./sem.:26

SN	Unit	Existing	Proposed	
1	1	UNIT 1 Design of Capital Structure & Loan Syndication. Internal Loan Syndication, External Loan Syndication.	UNIT 1: <b>INTRODUCTION</b> (A) Imports Liberalization (B) Import Trade Law in India (C) Import Trade Organization (D) India's Import Performance during last decade.	In continuation of Export procedure & Documentation, this new paper has been introduced
2	2	UNIT 2 Computer Applications in Merchant Banking.	UNIT 2: <b>PRELIMINARIES FOR STARTING IMPORT BUSINESS</b> (A) Registration of Importers (B) Process of selecting products and Suppliers (C) Finalizing the Terms of Import : Mode of Pricing, mode of Payment	
3	3	UNIT 3 Credit Rating of securities- Procedure followed, Terms and conditions of lease agreement.	Unit 3: <b>IMPORT FINANCING:</b> [10 pds] (A) Policy and Procedure of Import Credit (B) Mode of payment in Import Business (C) Letter of credit (D) Institutional setup for Import Finance in India	
4	4	UNIT 4 Factoring, Venture Capital Finance.	UNIT 4: <b>Import Documentation</b> (A) Precautions for Authorized Dealers for Handling Import Documents (B) Payments against Shipping Documents (C) RBI's Regulations for making payments for Import	
5	5	UNIT 5 Project Work.	UNIT 5: <b>Project Work</b> (A) Imports Under Special Schemes for Exporters (B) Imports for Personal Use	

**Note:** The students are expected inter-alia (a) to refer to the various relevant documents needed, say, for registration of import firm ; (b) financial procedure, (c) Import Documentation etc). This apart, the students should carry out exercise pertaining to pricing of new product and existing products). The focus on practical aspects in terms of documents, procedures, etc will be equally applicable to all other courses.

## Appendix 7

**Course No.: ABM402, Course Macro Economics**

Class: B.Com, Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 3, Periods (55 mts. each)/week: 3(L-3+T-0+P/S-0), Min.pds./sem.:39

SN	Unit	Existing	Proposed	
1	1	UNIT 1 Recent Evolutions in information processing systems and computer communications for MIS, GDSS.	UNIT 1: INTRODUCTION (a) Macroeconomics: Concept, Features and Scope (b) Distinction between Micro and Macroeconomics (c) Macroeconomic foundations: Consumption, Investment, and Employment (d) Aggregate Demand and Supply	Present ABM 402 Inf. Tech. – Applications in Commerce has been shifted as ABM 202 Inf. Tech. – Applications in Commerce and in place of It Present ABM 601 Macro Economics Analysis introduced as ABM 402 Macro Economics Analysis to have the continuity in Micro and Macro analysis.
2	2	UNIT 2 Client Server Systems, Computer Networks, LAN, WAN, Network Protocols, e-Mail, Internet, WWW, HTML and Web Page Design. Social Networking and social communication.	UNIT 2: INCOME AND EMPLOYMENT (a) Determination of Effective Demand, Consumption Function (b) Determinants of Investment, Relationship between Savings and Investment (c) Concept of Investment Multiplier, and Investment Function (d) Acceleration Principle	
3	3	UNIT 3 Introduction to e-Commerce, its need, objectives, benefits and strategies, operations of Virtual Corporations. Virtual Corporations and Case Studies.	UNIT 3: INFLATION AND INTEREST RATES (a) Inflation: Meaning and measurement, Impact of inflation on macroeconomic variables (b) Measures to control inflation (c) Interest Rates: Determinants of level of Interest Rate, Impact of interest rates (d) Concept of Real Interest Rate	
4	4	UNIT 4 Resources needed for Establishment of Virtual Corporations, e-Marketing and its differences with respect to tradition market and case studies.	UNIT 4: MONETARY AND FISCAL POLICY (a) Demand and Supply of Money, Components of Money Supply in India (b) Government Expenditure and Revenue, Deficit financing by the Government (c) Monetary policy, and Fiscal policy (d) Monetary and Fiscal policy as a tool to control economic fluctuations	
5	5	UNIT 5 Importance and methods of data mining and knowledge management, limitations, drawbacks and upcoming trends in e-Commerce. Legal and security aspects of IT.	UNIT 5: OPEN ECONOMY MACROECONOMICS (a) International Trade and Investment (b) Foreign Direct Investment and Foreign Portfolio Investment (c) Balance of Payments, and Foreign Exchange Reserves (d) Exchange Rates: Meaning, determination and control	

Appendix 8

**Course No.: ABM501, Course Title: ADVANCED BUSINESS STATISTICS**

Class: B.Com. Hons. Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 5, Periods (55 mts. each)/week: 5(L-5+T-0+P/S-0), Min.pds./sem.:65

S N	Unit	Existing	Proposed	Justification
1	1	UNIT 1 Interpolation and Extrapolation-Meaning, Importance and Assumptions, Graphic and Algebraic Methods, Parabolic, Binomial, Newton's and Lagrange Methods.	UNIT 1 Analysis of Variables and Attributes (A) Methods of finding missing data – Interpolation and Extrapolation [14 pds] (B) Regression-Regression Equations and Line of the best fit, Properties of Regression Coefficient. (C) Association of Attributes- Introduction, Classification of data, Methods of Studying of Association, Coefficient of Association, Association of Two Attributes,	Existing ABM 501 is not supporting properly the research project activities which have 5 credits. Therefore ABM 501 and ABM 701 have been merged to modify and strengthen this paper.  2 Creating space for Introducing new paper Econometrics in M.Com.
2	2	UNIT 2 Simple Linear Regression-Regression Equations and Line of the best fit, Properties of Regression Coefficient.	UNIT 2 Time Series Analysis (A) Analysis of Time Series-Meaning, Components and Importance of Time Series Analysis, (B) Methods of Time Series Analysis	
3	3	UNIT 3 Analysis of Time Series-Meaning, Components and Importance of Time Series Analysis, Methods of Moving Average and Methods of Least Squares Forecasting: Elements of Decision Analysis.	UNIT 3: PROBABILITY and PROBABILITY DISTRIBUTION (A) Conditional and Joint Probability, Bay's Theorem - Introduction and Statistical Significance, (B) Distribution for Discrete Random Variable the Binomial Distribution, the Poisson distribution (C) Distribution for Continuous Random Variable- The Normal Distribution.	
4	4	UNIT 4 Association of Attributes-Introduction, Classification of data, Methods of Studying of Association, Coefficient of Association, Association of Two Attributes, Chi-Square Test.	UNIT 4: SAMPLING AND Test of Significance (A) Sampling- Nature, Sample Design, Sample Size, Probability and Non-Probability Sampling (B) Hypothesis: Meaning, Types and Formulation (C) Test of Significance- The Chi Square test, 'Z' test, 't' Test and 'F' test.	
5	5	UNIT 5 Elements of Probability-Probability Theory and Probability Distributions.	UNIT 5: STATISTICAL QUALITY CONTROL (a) Introduction (b) Control chart for Variables and Attributes.	

Appendix 9

Course No.: ABM502, Course Title: Structure & Development of Indian Economy  
 Class: B.Com. Honors', Status of Course: MAJOR COURSE, Approved since session: 2015-16  
 Total Credits: 5, Periods (55 mts. each)/week: 5 (L-5+T-0+P/S-0), Min.pds./sem.:65

SN	Unit	Existing	Proposed	Justification
1	1	<b>UNIT 1: INTRODUCTION</b> (a) Export-Reasons & Motivation (b) Role of Government in Foreign Trade (c) LPG Process in India (d) Export-Import Policy Frame work (e) India's Export Performance during last decade.	<b>Unit 1: INDIAN ECONOMY: AN INTRODUCTION</b> (a) Economic Development: Meaning and Factors Influencing Economic Development (b) Stages of Economic Development (c) Characteristics of Indian Economy - Pre and Post Liberalized era (d) Sustainable development	1 Existing ABM 502 has been converted in ABW 301. 2. Each test contains the questions related to Indian economy that is why Present ABM 202 titled Structure & DEVELOP. OF INDIAN ECONOMY has been shifted in final year with modification.
2	2	<b>UNIT 2: EXPORT BUSINESS ENVIRONMENT &amp; PLANNING</b> (a) Legal & Political Environment (b) Socio-Cultural Environment (c) International Marketing-Research, Market Selection & Segmentation, Product Selection, Product Mix, Distribution and Promotion Policy (d) Institutional setup for Export Promotion in India.	<b>UNIT 2: NATIONAL RESOURCES</b> (a) Natural Resources and their concerned policies-(i) Forest, (ii) Minerals and (iii) Petroleum (b) Man-Made Resources & their concerned policies (i) Dynamics of Indian Population and Planning (ii) Power-Power generation & policies	Unit 3, 4 & 5 of purposed paper have been prepared for competitive examination point of view.
3	3	<b>UNIT 3: EXPORT PROCEDURE &amp; DOCUMENTATION</b> (a) Setup of an Export Organization (b) Export contract & pricing (c) Process of Export order (d) Quality control (e) Export documentation.	<b>UNIT 3: ECONOMIC PLANNING &amp; DEVELOPMENT IN INDIA</b> (A) Economic planning in India-Evolution, Planning Machinery in India & Five year Plans. (B)Agricultural Issues and policies: Causes of Low Agriculture Productivity and Remedies land reforms, rural credit and marketing (C) <b>INDUSTRY AND SERVICE SECTOR</b> - Features, Problems, Present position, Industrial policies and Reforms with respect to: Micro, Small, and Medium Enterprises (MSMEs) and Large Scale Industries- (D)Financial and Infra structural Sector: An Overview in global context, Public and Private Partnership Model	
4	4	<b>UNIT 4: EXPORT FINANCING</b> (a) Export-Mode of payment (b) Letter of credit (c) Institutional setup for Export Finance (d) Exchange control & regulation (e) Role of ECGC.	<b>Unit 4: Fiscal &amp; Monetary Management in India</b> (A) Development Finance: Ingredients of Development, Fiscal Policies and development, Tax Structure & incentives, International Fiscal Co ordinations (B) Monetary Policies and development, Institutional set up for Monetary management (C) Federal Finance: Sources of Income and its distribution, Public expenditure, The Public Budget, Fiscal Responsibility and Budget Management (FRBM) Act	
5	5	<b>UNIT 5: EXPORT INCENTIVES &amp; POLICIES</b> (a) Export Incentives-Fiscal & Non-fiscal (b) Export Houses/Trading House (c) Trade Zones- EPZ, SEZ (d) Export Promotion Measure of Government.	<b>Unit 5: External Sector</b> Salient features of India's foreign trade: Volume, composition, direction and organization, (A) Trade policies, Balance of Payments, (B) Exchange Rate, (C) Regional Trade Blocks, India and WTO.	

**Course No.: ABM601**  
**Course Title: ENTREPRENEURSHIP FOR INCLUSIVE GROWTH**  
**Class: B.Com. Honours, Status of Course: MAJOR COURSE,**  
**Approved since session: 2015-16**

**Total Credits: 5, Periods (55 mts. each)/week: 5(L-5+T-0+P/S-0), Min.pds./sem.:65**

S N	Unit	Existing	Proposed	Justification
1	1	<p><b>UNIT 1: INTRODUCTION</b></p> <p>(a) Macroeconomics: Concept, Features and Scope (b) Distinction between Micro and Macroeconomics (c) Macroeconomic foundations: Consumption, Investment, and Employment (d) Aggregate Demand and Supply</p>	<p><b>Unit 1: Introduction</b></p> <p>(A) Concept of Entrepreneur, Entrepreneurship and Intrapreneur, Entrepreneur vs. Manager; Significance of Entrepreneurship in Economic Development; Economic, Social and Psychological need for Entrepreneurship;</p> <p>(B) Qualities, and Functions of Entrepreneur; early career Dilemmas of an entrepreneur.</p> <p>(C) Ethics and Entrepreneurship; Life Cycle of new Business and relationship with Large Enterprises.</p>	<b>Introducing new paper to create market acceptability of course.</b>
2	2	<p><b>UNIT 2: INCOME AND EMPLOYMENT</b></p> <p>(a) Determination of Effective Demand, Consumption Function (b) Determinants of Investment, Relationship between Savings and Investment (c) Concept of Investment Multiplier, and Investment Function (d) Acceleration Principle</p>	<p><b>Unit 2: Creating Entrepreneurial Venture</b></p> <p>(A) Business Plan as Entrepreneurial Tool : New product, Franchising, Partial Momentum, Sponsorship and Acquisition</p> <p>(B) Legal aspect to organizing business, Environmental Factors affecting success of a new Business;</p> <p>(C) Reasons for the failure and visible problems for Business</p>	
3	3	<p><b>UNIT 3: INFLATION AND INTEREST RATES</b></p> <p>(a) Inflation: Meaning and measurement, Impact of inflation on macroeconomic variables (b) Measures to control inflation (c) Interest Rates: Determinants of level of Interest Rate, Impact of interest rates (d) Concept of Real Interest Rate</p>	<p><b>Unit 3: Project Management</b></p> <p>(A) Feasibility Study -Preparation of Feasibility Reports: Location, Economic, Technical, Marketing and Managerial Feasibility of Project.</p> <p>(B) Estimating and Financing funds requirement, Schemes of financial institutions Like Commercial Banks, IDBI, ICICI, IFC, SFC, SIDBI</p> <p>(C) Venture Capital Funding</p>	
4	4	<p><b>UNIT 4: MONETARY AND FISCAL POLICY</b></p> <p>(a) Demand and Supply of Money, Components of Money Supply in India (b) Government Expenditure and Revenue, Deficit financing by the Government (c) Monetary policy, and Fiscal policy (d) Monetary and Fiscal policy as a tool to control economic fluctuations</p>	<p><b>Unit 4: Entrepreneurship and Government</b></p> <p>(A) Role of Central and state Governments</p> <p>(B) Government support to new Enterprise; Entrepreneurship Development Programs;</p> <p>(C) Role of various institutions in Developing Entrepreneurship in India: DICs, Small Industries Service Institute, Entrepreneurship Development Institute of India (EDII), National</p>	

			Institute of Entrepreneurship & Small Business Development (NIESBUD) National Entrepreneurship Development Board (NEDB)
5	5	<p>UNIT 5: OPEN ECONOMY MACROECONOMICS</p> <p>(a) International Trade and Investment (b) Foreign Direct Investment and Foreign Portfolio Investment (c) Balance of Payments, and Foreign Exchange Reserves (d) Exchange Rates: Meaning, determination and control</p>	<p><b>Unit 5: Entrepreneurship for Inclusive Growth, Role, Problems and Prospects:</b></p> <p>(A) Rural Entrepreneurship  (B) Entrepreneurship for MSME  (C) Women Entrepreneurship  (D) Microfinance and Micro insurance</p>

**Course No.: ABM701, Course Title: ECONOMETRICS FOR BUSINESS ANALYSIS**

Class: M.Com. Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 4, Periods (55 mts. each)/week: 4(L-4+T-0+P/S-1), Min.pds./sem.:52

SN	Unit	Existing	Proposed	Justification
1	1	UNIT 1: REVIEW OF BASIC STATISTICAL TECHNIQUES (a) Statistical Decision Analysis-Relevance and Process (b) Descriptive Statistics & Inferential Statistics- Outline, Components and Significance (c) Measures of Association- Bivariate Correlation Analysis, Simple Linear Regression, Multiple Regression, Forecasting.	<b>Unit-1</b> Meaning, nature & scope of econometrics, simple and linear regression model, estimation through OLS approach, gauss-markor's theorem, concept and derivation of $R^2$ , maximum likelihood method, multi colinearty and auto correlation, the method of indirect least square (ILS), two stage least square (2SLS), 3 stage least square	<b>Introducing new paper to create research orientation.</b>
2	2	UNIT 2: DECISION THEORY & PROBABILITY (a) Decision Theory & Decision Environment- Introduction (b) Set Theory- Concept, Types, Operations and Set Relations, Functions (c) Concept of EMV (Expected Monetary Value) and Probability (d) Conditional and Joint Probability, Bay's Theorem.	<b>Unit-2</b> Methodology of econometrics-models specification stage, model estimation stage, model evaluation stage, properties of econometric models, Testing structural stability of regression model, regression with dummy dependent valuables, LPM logit, Probit & Tobit models, auto-regression and distributed lag models- Kyok Ro model, Partial adjustment model, Nertve's partial adjustment model and Granger Causality test.	
3	3	UNIT 3: PROBABILITY DISTRIBUTION (a) Introduction and Statistical Significance (b) Distribution for Discrete Random Variable- The Binomial Distribution, The Poisson Distribution (c) Distribution for Continuous Random Variable- The Normal Distribution.	<b>Unit-3</b> Concept of analysis of variance approach and its application in regression analysis, hetero scedasticity and multi colinearity, concept of stationarity, random walk model, unit roots-dicky-fuller test and augmented dicky-fuller test, co-integration.	
4	4	UNIT 4: SAMPLING AND ESTIMATION (a) Sampling- Nature, Sample Design, Sample Size, Probability and Non-Probability Sampling (b) Estimation- Theory, Types, Estimation of Population Mean (c) Hypothesis Testing- Statistical Significance, types (d) Test of Significance- The Chi Square test, 'Z' test, 't' Test and 'F' test.	<b>Unit-4</b> Time series analysis-basic concept, economic application stationary and non stationary process, unit root stochastic process, forecasting-problem with VAR modeling, test of significance of the difference between a single prediction and the actual observation, Theil's inequality coefficient, the janus quotient.	
5	5	UNIT 5: STATISTICAL QUALITY CONTROL (a) Introduction (b) Statistical Process Control (c) Control chart for Process Mean, Control Charts for Process Variability and Control chart for Attributes.	<b>Unit-5</b> Multivariate analysis-meaning, properties of multi-variate normal distribution, Hotelling T2, Discernment analysis, factor analysis, The use of statistical package in econometric research, and data entry, non-parametric tests, Dublin Watson test, analysis of variance	

**Appendix 12**

**Course No.: ABM802**

**Course Title: COMPUTER BASED MANAGEMENT INFORMATION SYSTEM**

Class: M.Com, Status of Course: MAJOR COURSE, Approved since session: 2015 -16

Total Credits: 4, Periods (55 mts. each)/week: 4(L-5+T-0+P/S-1), Min.pds./sem.:52

S N	Unit	Existing	Proposed	Justification
1	1	UNIT 1: INTRODUCTION (a) Concept of Information System (b) Computer Aided Information System (c) Role of Information System in Business (d) Data Communication concept (e) Computer Network.	<b>UNIT 1: INTRODUCTION</b> (a) Concept of Information System (b) Computer Aided Information System (c) Role of Information System in Business (d) Data Communication concept (e) Computer Network (f) business uses of social networking.	No Change
2	2	UNIT 2: PERSONAL COMPUTERS AND BUSINESS MANAGEMENT (a) Computer and Management Functions (b) Computer based Financial System (c) Computer based Inventory System (d) Computer in Human Resource Management.	<b>UNIT 2: COMPUTERS AND BUSINESS MANAGEMENT</b> (a) Computer and Management Functions (b) Computer Based Financial Information System (c) Manufacturing Information System (d) Marketing Information System (e) Human Resource Information System.	Introduction of part (d) Marketing Information System
3	3	UNIT 3: INFORMATION SYSTEM FOR DECISION MAKING (a) Decision Making (b) Recent trends in Information Technology (c) Information Resource Management.	<b>UNIT 3: INFORMATION TECHNOLOGY FOR DECISION MAKING</b> (a) Concept of Decision Making (b) Recent trends in Information Technology (c) Method Of Decision Making (d) Data Mining & Analytics	1. Change in title of unit. 2. Introduction of (c) part Technology Method Of Decision Making (d) Data Mining & Analytics
4	4	UNIT 4: SYSTEM DEVELOPMENT (a) Overview of Systems Analysis and Design (b) System Development Life Cycle (c) Designing on-line and Distributive Environments-Design Consideration (d) Implementation and Control Project.	<b>UNIT 4: SYSTEM DEVELOPMENT</b> (a) Overview of Systems Analysis and Design (b) System Development Life Cycle (c) Designing on-line and Distributive Environments-Design Consideration (d) Implementation and Control Project.	No change
5	5	UNIT 5 (a) Concept of ERP (b) Legal aspects of e-Commerce.	<b>UNIT 5: LEGAL FRAMEWORK &amp; EMERGING ISSUE</b> (a) Concept of ERP & SAP (b) Cyber Law – An Overview (c) Impact on Society	1. Title of Unit 2. Specific regulations



**Appendix 13**

**Course Number: ABM903, Course Title: INTERNATIONAL MARKETING MANAGEMENT**

Class: M.COM. Status of Course: MAJOR COURSE, Approved since session: 2015-16

Total Credits: 2.5, Periods (55 mts. each)/week :( L-4+T-0+P/S-0), Min.pds./sem.:52

SN	Unit	Existing	Proposed	Justification
1	1	UNIT 1: INTRODUCTION (a) Scope and Challenges of International Marketing (b) International Trade Concept & Theories (c) India's Foreign Trade-Performance (d) Institutional and Policy frame work in India.	<b>UNIT 1- INTERNATIONAL MARKETING AND ITS INTRODUCTION</b> (A) Nature and significance; complexities in international marketing; (B) Transition from domestic to transnational marketing; (C) International market orientation- EPRG framework; International market entry strategies.	1. Title of Unit is revised.
2	2	UNIT 2: WORLD MARKET PATTERNS (a) Multinational Market Group (b) Business Customs and Practices in World Market (c) International Trade Blocks (d) International Logistics.	<b>UNIT 2- INTERNATIONAL MARKETING ENVIRONMENT</b> (A) International Marketing Environment: Political, Legal, Environmental, Socio Cultural and Technological environment, (B) Country Risk Analysis. (C) International Economic Environment: IMF, WTO International Monetary System (D) International Trade Barriers: Tariff and Non-Tariff Regional Blocks: European Union, NAFTA, SAARC, ASEAN, and MERCOSUR	1. Title of Unit 2. Added International Marketing Environment at National & international. 3. More specific terms in case of International Trade blocks
3	3	UNIT 3: INTERNATIONAL MARKETING: PROCESS & PROCEDURE (a) International Trade Procedure & Documentation (b) International Distribution Channels.	<b>UNIT 3- INTERNATIONAL MARKETING DECISIONS</b> (a) International Product policy planning for global markets, Standardization vs. Product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services; Environmental influences on pricing decisions; (b) International pricing policies and strategies. (c) Complexities and issues of International advertising, Functions and types of channels; channel selection decisions; (d) International logistics decisions.	1. Title of Unit 2. Part A & B which have been ignored, have been introduced.
4	4	UNIT 4: INTERNATIONAL MARKETING RESEARCH (a) International Marketing Research (b) International Marketing Management.	<b>UNIT 4- DIRECTION &amp; COMPOSITION OF INDIAN EXPORTS.</b> (A) Indian export and import policy export promotion organizations, (B) Export incentives (C) Export quality control; (D) Export finance, shipment and procedures (E) Export documents, processing of an export order, organization (F) Structure of export and import houses.	Policy aspect has been introduced.
5	5	UNIT 5: INTERNATIONAL MARKETING MIX (a) Advertising (b) Pricing (c) Financing (d) Coordinating & Controlling.	<b>UNIT 5- EMERGING ISSUES AND DEVELOPMENTS IN INTERNATIONAL MARKETING</b> (A) Ethical and social issues in International marketing. (B) Information technology and international marketing; Impact of globalization;	Practical aspects have been added.

How. Director D.B.F.  
Thru: - Asstt. Reg. (Acad.)  
D.B.F.

For approval to put  
in B.S.

It can be M.Com in Applied Business Economics with  
specialization in Foreign Trade.

Best seems OK for further processing  
through Board of Studies and also Academic Bodies.  
AK(Acad)

27/2/15

961

### DAYALBAGH EDUCATIONAL INSTITUTE

#### DEPARTMENT OF APPLIED BUSINESS ECONOMICS, Faculty of Commerce M. COM. IN FOREIGN TRADE

A full time Post Graduate Program of 3 Semester plus Summer Term in Foreign Trade shall be governed by the Department of Applied Business Economics

#### OBJECTIVE

The purpose of this course is to develop capacity of the students to understand basic concepts and behavioral processes in foreign trade management, and also the contemporary changes in the global business environment. To achieve these objectives student will be familiarized with the extent of embeddedness of global business in the international institutional setting.

#### RATIONALITY

The Department of Applied Business Economics enjoys the honor of being the oldest Department (Established in 1947) of Dayalbagh Educational Institute. The vision of our department is "To become a leading destination for under graduate and post graduate study, teaching and research in the area of economics and finance."

Agra is an Export Hub. It is lacking skilled manpower who may deal with technical aspects, such as Foreign Trade Documentation, Finance, Risk Management, Logistics & Supply Chain Management. The proposed course will cater the needs of Trade Houses and Allied Service Industry.

We, at department level offer M. Phil. and Ph. D. Program, but, we don't have PG Program at department level. The purpose of introducing this course is to offer PG program at department level with Certificate and Modular Course. Further, in our UGC-SAP Proposal (shortlisted for presentation), one of the thrust area is "Foreign Trade".

The department will continue to carry the teaching load of existing PG program of Commerce faculty and additional teaching and evaluation load of proposed PG will also be managed by department within existing resources.

**PROPOSED PAPERS**

	Common Papers (In Existing and Proposed PG Program)	Additional Teaching Load
<b>Semester 1 (Credit: 24)</b> 1. Economics For Managerial Decisions (Credit: 4) 2. Advanced Statistical Analysis (Credit: 4) 3. Accounting For Managerial Decisions (Credit: 4) 4. Financial Management & Analysis (Credit: 4) 5. Business Ethics & Corporate Social Responsibility (Credit: 4) 6. Seminar & Group Discussion (Credit: 4)	TWO (Paper 3 and 4)	16 Periods
<b>Semester 2 (Credit: 24)</b> 1. Basic Econometrics (Credit: 4) 2. International Financial Management (Credit: 4) 3. International Business Management (Credit: 4) 4. Entrepreneurship, Creativity & Innovation (Credit: 4) 5. International Business Environment & Regulation (Credit: 4) 6. Seminar & Group Discussion (Credit: 4)	THREE (Paper 1, 3 and 5)	12 Periods
<b>Semester 3 (Credit: 08)</b> 1. Research Methodology (Credit: 4) 2. Pre Dissertation (Credit: 4)	ONE (Paper 1)	04 Periods
<b>Semester 4 (Credit: 20)</b> 1. Foreign Trade Procedure & Documentation (Credit: 4) 2. Foreign Trade Finance & Risk Management (Credit: 4) 3. Foreign Trade Logistics & Supply Chain Management (Credit: 4) 4. Dissertation (Credit: 8)	NO	20 Periods

**NOTE:** The department will continue to carry the teaching load of existing PG program in Commerce. Additional teaching and evaluation load of proposed PG program will also be managed by department within existing resources.