

Semester-III	Core	Com 310	Accounting for Managerial Decision (प्रबंधकीय निर्णयों हेतु लेखांकन)	T	6	5	30	70	100
	Core	Com 320	Advanced Cost Accounting (उच्चतर लागत लेखांकन)	T	6	5	30	70	100
	Core	Com 330	Research Methodology (शोध प्रविधि)	T	6	5	30	70	100
	Elective Paper – I Select any one optional group A/B/C/D (Specialization)	Com A-341	Principles of Marketing (विपणन के सिद्धांत)	T	6	5	30	70	100
		Com B-342	Financial Management (वित्तीय प्रबंध)	T	6	5	30	70	100
		Com C-343	Banking Practices (बैंकिंग व्यवहार)	T	6	5	30	70	100
		Com D-344	Direct Tax in India (भारत में प्रत्यक्ष कर)	T	6	5	30	70	100
	Elective Paper – II As per pre-selected group A/B/C/D (Specialization)	Com A-351	Advertisement & Sales Management (विज्ञापन एवं विक्रय प्रबंध)	T	6	5	30	70	100
		Com B-352	Personal Management (कार्मिक प्रबंध)	T	6	5	30	70	100
		Com C-353	Banking Institution in India (भारत में बैंकिंग संस्थाएं)	T	6	5	30	70	100
		Com D-354	Integrated Goods & Services Tax (एकीकृत वस्तु एवं सेवा कर)	T	6	5	30	70	100

Semester III					
Course code	Course Name	L	T	P	credits
Com 320	Advanced Cost Accounting	4	1		5

Learning Objective- This course exposes the students to the basic concepts and the tools used in cost accounting.

(a) Course Outcome(CO) On the successful completion of the course, the student will be able to:

S.No.	Course outcome	Level
CO 1	Learn about the techniques of material cost control.	
CO2	Compute and control the labour and overhead cost.	
CO3	Determine cost and profit under contract and operating costing.	
CO4	Determine cost of product in manufacturing process.	
CO5	Prepare budgets and examine budgetary control system.	

CO-PO/PSO Mapping for the course:

Subject Code -Com320															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO2	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO3	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO4	3	2	3	3	3	3	3	3	3	1	1	2	2	2	2
CO5	2	2	3	2	2	2	2	2	3	1	1	2	2	2	2

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Introduction - Cost Analysis, concepts and classification, Materials control - Techniques of Materials control.	
2	Labor cost Computation and control, Overheads Control and Accounting.	
3	Job, Batch, Contract Costing and operating costing.	
4	Process Costing, Joint products & By products costing. Uniform costing and Estimate costing.	
5	Budgetary control Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.	

Readings:

- M.C. Shukla, T.S. Grewal and S.C. Gupta Cost Accounting
- M.N. Arora Cost and Management Accounting
- Jawaharlal Cost Accounting
- V. Rajasekaran and R. Lalitha Cost Accounting
- Kalpesh Ashar Cost Accounting and Management
- B.S. Raman Cost Accounting

- WillsmoreBusiness, Business Budget and Budgetary Control
- एम. एल. अग्रवाल एवं डॉ. के. एल. गुप्ता उच्चतर लागत लेखांकन
- डॉ. बी. के. मेहता उच्चतर लागत लेखांकन

Semester III					
Course code	Course Name	L	T	P	credits
Com 330	Research Methodology	4	1		5

Learning Objective- This course aims at providing students with an understanding of the Research Methodology.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to:

S.No.	Course outcome	Level
CO1	Explain the fundamentals and scientific method of research.	
CO2	Formulate and testing of hypothesis.	
CO3	Select the research problem and Research Design.	
CO4	Examine the sampling and data collection techniques.	
CO5	Use statistical tools for data analysis and assess report writing.	

CO-PO/PSO Mapping for the course:

Subject Code -Com330															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	2	2	3	2	3	3	3
CO2	3	3	2	2	3	2	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	2	2	3	2	3	3	3
CO4	3	3	3	2	3	3	3	3	2	2	3	3	3	3	3
CO5	2	2	2	2	2	2	2	2	2	2	3	2	3	3	3

"3" - Strong : "2" - Moderate : "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Research methodology-An introduction, meaning of research, objective, nature, scope and significance of research, research process, criteria of good research, research approaches, type of research, stages in the development of research (Steps of research) methods of research. Scientific method of research- meaning and definition of scientific research, characteristics of scientific method basic elements or steps in scientific method, limitation of scientific method.	
2	Nature and Role of hypothesis in commerce research-meaning, definition of hypothesis, characteristics of hypothesis, formation of hypothesis, function of hypothesis, dimensions of hypothesis, sources of hypothesis, development of hypothesis, importance of hypothesis, type of hypothesis, testing of hypothesis,	

	essential element of a good hypothesis, difficulties in formation of hypothesis. Deduction and induction methods - Meaning and definition of deduction method, merits and demerits of deduction method, meaning and definition of induction method, merits and demerits of induction method, distinguish between deduction and induction method.	
3	Research design- Meaning and definition of research design, characteristics of research designs, subject matter of research design, steps of research design and objectives of research designs, type of research design. Exploratory research design, descriptive research design, experimental research design. Research problem selection and identification Meaning and definition of problem, source of problem characteristics of problem of research identification and interpretation of problem, the situation analysis and determination of field. How to select a problem area, 7 (seven)-Guiding principles in the choice of a topic.	
4	Planning and Organizing the Research - Meaning and definition of data, collection of data, importance of data collection, types of data sources, features, importance and limitations of data, techniques of data collection-questionnaire, Interview schedule. Sampling-meaning, definition of sampling, characteristics of sampling, essential concepts of sampling, planning of sampling, characteristics of good sampling, type of sampling, merits and demerits of sampling, problem of sampling and solutions.	
5	Scaling Techniques- Meaning and need of scaling, some general problem of scaling and characteristics of goods scaling, measurement in social science, function of measurement, processing the data- Editing, Coding, Tabulation. Analysis, interpretation, presentation- meaning, definition of analysis, procedure of analysis, basic of analysis, variables of analysis, major type of analysis, interpretation and presentation of data meaning, technique of interpretation and presentation, precaution of interpretation and presentation. Research report writing-meaning and definition, different steps in writing report, layout of the Research report, types of report, general principle of preparation of report, structure of report, language and style of report, publication of report, precaution for writing research reports.	
Reading: <ul style="list-style-type: none"> ➤ Pankaj Madan, Vageesh Paliwal, Rahul Bhardwaj Global Vision Publishing House, New-Delhi ➤ B.L.Kothari, Research Methodology-Tools and Techniques ABD Publishers, Jaipur, India. ➤ Krishnaswami O R and Ranganatham M, Methodology of Research in Social Sciences, HPH. ➤ M.N:Borse Research Methodology—Modern, Methods & New Techniques ➤ Jai Narain Sharma Research Methodology-The Discipline and its Dimensions. ➤ S. N. Murthy and U. BhojannaBusiness Research Methods ➤ A. K. P. C. Swain A Text Book of Research Methodology ➤ Pamela S SBusiness Research Methods ➤ R. Panneerselvam Research Methodology ➤ सी.आर कोठारी शोध पद्धति ➤ लक्ष्मीनारायण कोली रिसर्च मैथडोलॉजी ➤ प्रो. हरिद्वार शुक्ला शोध पद्धति शास्त्र विधियां व तकनीकें ➤ वीरेन्द्र प्रकाश शर्मा रिसर्च मैथडोलॉजी ➤ विनायक त्रिपाठी शोध प्रविधि अवधारणा एवं तकनीक 		

Semester III					
Course code	Course Name	L	T	P	credits
Com A-341	Principle of Marketing	4	1		5

Learning Objective-- Acquiring a comprehensive understanding of marketing principles and practices to formulate strategic plans and execute successful marketing campaigns.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Understand marketing concepts including the marketing mix and its application in real world scenarios.	
CO2	Analyze markets dynamics and consumer behavior to develop effective market strategies.	
CO3	Understand product development processes, branding strategies, and product lifecycle management.	
CO4	Identify different pricing strategies and determine appropriate pricing strategies based on market conditions and product/service characteristics.	
CO5	Implement efficient distribution channel management for effective physical distribution.	

CO-PO/PSO Mapping for the course:

Subject Code -Com A-341															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	-	2	3	2	3	3	3	2	-	2	2	3	3
CO2	3	2	-	2	3	2	3	3	3	2	-	2	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Introduction Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning an overview.	
2	Market Analysis and Selection Marketing environment macro and micro components and their impact of marketing decisions: Market segmentation and positioning; Consumer behavior: Consumer versus organizational buyers: Consumer decision-making process.	
3	Product Decisions Concept of a product: Classification of products: Major product decisions Product line and product mix: Branding: Packaging and labelling Product lifecycle strategic implications: new product development and consumer adoption process.	
4	Pricing Decisions-Factors affecting price determination: Pricing policies and strategies; Discounts and rebates.	
5	Distribution Channels and Physical Distribution Decisions Nature, functions, and	

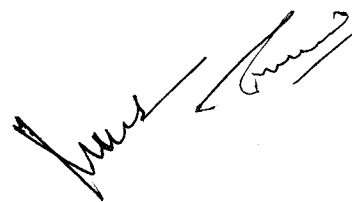
	types of distribution channels Distribution channel intermediaries: Channel management decisions: Retailing and wholesaling. Physical Distribution Management.	
<p>Readings - .</p> <ul style="list-style-type: none"> ➤ Kotler Philip and Gary Armstrong Prafulla Agnihotri Principles of Marketing. ➤ Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing. ➤ Ramaswamy.V.S and Namakumari S: Marketing Management, MacMillan India, New Delhi. ➤ Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi. ➤ Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York. ➤ Dr. Mrinal Kanti das & Dr. Soumya Mukharjee Principles of Marketing. ➤ Prof, Kavita Sharma & Dr, Swati Aggarwal Principles of Marketing. ➤ Dr, C.B. Gupta Principles of Marketing. ➤ Dr, N. Mishra Principles of Marketing. ➤ डॉ. एस.सी. जैन विपणन के सिद्धांत ➤ डॉ. एफ.सी. शर्मा विपणन प्रबंध ➤ डॉ. आर.सी. अग्रवाल विपणन के सिद्धांत एवं कार्य 		

Semester III					
Course code	Course Name	L	T	P	credits
Com B- 342	Financial Management	4	1		5

Learning Objective-The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Master financial concepts and investment evaluation methods for assessing profitability and risk of investment opportunities effectively.	
CO2	Compute cost of capital, analyze leverage effects, and evaluate capital structure theories to optimize financial performance.	
CO3	Assess financial plans, understand dividend policies, and analyze corporate dividend behavior for maximizing shareholder wealth.	
CO4	Apply dividend models, understand policy relevance, and assess stability in dividend payments for informed financial decision-making.	
CO5	Manage working capital efficiently by estimating requirements and evaluating financing options to ensure operational liquidity and financial stability.	



CO-PO/PSO Mapping for the course:

Subject Code -Com B-342															
Co-20	POS											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	1	3	3	2	3
CO2	3	3	2	2	3	2	3	3	3	2	1	3	2	2	2
CO3	3	3	3	2	3	2	3	3	3	2	1	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	2	1	3	3	2	2
CO5	2	2	2	2	2	2	2	2	2	2	1	3	2	2	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Financial Management: Meaning, nature and scope of finance; Finance functions investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria net present value, internal rate of return. profitability index, payback period, accounting rate of return; NPV and IRR comparison Capital rationing: Risk analysis in capital budgeting.	
2	Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings: Combined cost of capital (weighted): Cost of equity and CAPM.	
3	Operating and Financial Leverage: Measurement of leverages: Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Combined financial and operating leverage. Capital structure Theories: Traditional and M.M. hypotheses without taxes and with taxes, Determining capital structure in practice.	
4	Dividend Policies: Issues in dividend decisions, Walter's model. Gordon's model, M-M hypothesis, dividend and uncertainty. relevance of dividend; Dividend policy in practice: Forms of dividends: Stability in dividend policy: Corporate dividend behavior.	
5	Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital: Factoring services: Various committee reports on bank finance: Dimensions of working capital management. Management of cash, and inventory.	
Readings – <ul style="list-style-type: none"> ➤ I M Pandey 24 February 2021; Financial Management: Theory & Practice 11th Edition ➤ Prasanna Chandra Financial Management: Theory & Practice ➤ Sheeba Kapil Fundamentals of Financial Management Pearson Publications ➤ Khan and Jain Financial Management TATA Mc Graw Hill ➤ R.P. Rustagi Financial Management ➤ Dr. Mittal Dr. Agawal Financial Management ➤ A. Vinod Financial Management. ➤ Dr. S.N. Mahewhwari Finanacial Management. ➤ Ainapure Finanacial Management. ➤ डॉ.एफ.सी. शर्मा रचित मिततल वित्तीय प्रबंध ➤ कुल श्रेष्ठ वित्तीय प्रबंध 		

<ul style="list-style-type: none"> ➤ डॉ. एस. पी. गुप्ता उच्च वित्तीय प्रबंध ➤ एम. आर. अग्रवाल वित्तीय प्रबंध
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Semester III					
Course code	Course Name	L	T	P	Credits
Com C-343	Banking Practices	4	1		5

Learning Objective -This course enables the students to know the working of the Indian banking system.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	They will be able to describe fundamental concepts behind modern e- banking/ mobile banking technologies.	
CO2	know to various types of Customer's Bank Accounts.	
CO3	knowledge about to uses of Bank funds and important of liquidity.	
CO4	Knowledge of bills, Crossing and endorsements of cheque.	
CO5	Have an understanding about securities, Lian and Mortgage.	

CO-PO/PSO Mapping for the course:

Subject Code -Com C-343															
Co	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	3	3	3
CO2	3	2	3	2	3	2	3	3	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	3	3	3

"3" - Strong : "2" - Moderate : "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Bank Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship, E-Banking, Mobile Banking & Green Banking system.	
2	Accounts of Customers Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family. Limited Companies and Non-Trading Concern.	
3	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending. Types of loan, Interest Tax Act.	
4	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and	

	endorsements of cheque.	
5	Securities for Advances: General Principles. Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold. Silver, Bond and Debenture. Lien and Mortgage, Types of mortgages. hypothecation, pledge.	
Readings: <ul style="list-style-type: none"> ➤ Sundaram and Varshney "Banking Theory, Law and Practice" ➤ Peter S. Rose and Sylvia C. Hudgins Bank Management and Financial Services" ➤ H.R. Machiraju "Indian Financial System" ➤ Dr. Uma rani PM, Mr. Biplab kumardey, Dr. R.S. Mishra, Dr. Pankaj Choudhury, Banking Principles Practice ➤ Shukhvindar Mishra Banking Law & practice ➤ Dr. O.P. Gupta Banking Law and practice in India 		

Semester III					
Course code	Course Name	L	T	P	credits
Com D-344	Direct Tax in India	4	1		5

Learning Objective-Understanding the legal framework and practical application of direct taxation laws in India.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Know the basic concept, residential status and income tax act.	
CO2	Compute of income tax with agricultural income.	
CO3	Know the procedure of submission of income tax return.	
CO4	Know the tax payment methods, refunds and adjustments.	
CO5	Know the appeal process and settlement.	

CO-PO/PSO Mapping for the course:

Subject Code -Com D-344															
CO/PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section - 80.	
2	Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.	
3	Return of Income and Assessment, Various Types of Return, types of Assessment.	
4	Advance payment of Tax, Tax Deducted at Source. Penalties and Prosecution, Refund of Excess Payment.	
5	Income Tax Authorities. Appeal and Revisions. Settlement of cases.	

Readings

- T.N. Manoharan and G. R. Hari "Direct Tax Laws"
- Vinod K. Singhania and Kapil Singhania "Direct Taxes Law and Practice"
- Taxman "Income Tax Act, 1961"
- G Sekar Direct tax
- CA Ravi Chhawchharia Direct Tax law and International Taxation
- Dr. Dewashish Mukherjee and Dr R.K.Tyagi Income Tax Law & Practice.
- गिरीश आहूजा एवं रवि गुप्ता भारतीय प्रत्यक्ष कर विधि।

Semester III					
Course code	Course Name	L	T	P	credits
Com A-351	Advertising & Sales Management	4	1		5

Learning Objective- Understanding the principles and strategies for effective advertisement creation and sales management techniques.

(a) Course Outcome(CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Understand advertising role, Grasp advertising regulations and ethical considerations to ensure responsible advertising content and practices.	
CO2	Draft effective advertising messages and select appropriate media.	
CO3	Understand strategic management of advertising, including departmental functions, agency selection, budgeting, and assessing effectiveness.	
CO4	comprehend the significance of personal selling, discern its variances from advertising and sales promotion, and grasp methods and procedures for effective personal selling.	
CO5	comprehensive understanding of sales management, its objectives, and strategies	

CO-PO/PSO Mapping for the course:

Subject Code -Com A-351															
CO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	-	2	3	2	3	3	3	2	-	2	2	3	3
CO2	3	2	-	2	3	2	3	3	3	2	-	3	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	2	3
CO4	3	2	3	3	3	3	3	3	3	2	2	3	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.	

2	Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.	
3	Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	
4	Personal Selling: Meaning and Importance of Personal Selling. Difference between Personal Selling. Advertising and Sales Promotion. Methods and Procedure of Personal Selling.	
5	Sales Management Concept of Sales Management. Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment Selection. Training, Compensation and Evaluation.	
Readings- <ul style="list-style-type: none"> ➤ Rajeev Batra, John G. Myers, and David A. Aaker "Advertising Management" ➤ C.N. Sontakki "Advertising & Sales Management" ➤ Dr. Sreedhar P Nair Dr. Deepa Mathew" Advertising Management" ➤ Mukesh Trehan Ranju Trehan "Advertising and Sales Management" ➤ Sanjeev Dhawan "Advertising and Sales Management" ➤ Prerna Sharma & Naveen Nagpal "Advertising and Sales Management" ➤ डॉ. आर एस. नौलखा, विज्ञापन एवं विक्रय प्रबंध ➤ पी. एस. रमानी विज्ञापन एवं विक्रय प्रबंध ➤ रामबाबू त्रिपाठी विज्ञापन एवं विक्रय प्रबंधन के नवीनीकरण और प्रबंधन ➤ बी.सी. राजगोपाल विज्ञापन प्रबंधन सिद्धांत और अभ्यास ➤ डॉ.एस.सी. जैन विज्ञापन एवं विक्रय प्रबंध 		

Semester III					
Course code	Course Name	L	T	P	credits
Com B-352	Personal Management	4	1		5

Learning Objective-

(a) **Course Outcome(CO):** On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Understand the historical evolution, scope, and philosophy of personnel management and its relation to behavioral sciences.	
CO2	Formulate effective personnel policies and procedures, and evaluate the structure and functions of the personnel department within an organization.	
CO3	Develop proficiency in manpower planning, recruitment, selection, training, promotion, and turnover management.	
CO4	Conduct efficient performance appraisals, establish discipline, and administer wage and salary systems effectively.	
CO5	Design comprehensive fringe benefit programs, promote employee welfare, safety, and motivation within the organization.	

CO-PO/PSO Mapping for the course:

Subject Code -Com B-352															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO2	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO3	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO4	1	2	1	3	2	3	3	1	3	2	3	2	2	2	3
CO5	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning. Philosophy and Principles of personnel Management and its relation with behavioral sciences	
2	Personnel policies, programm's& procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.	
3	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism& Turnover.	
4	Performance Appraisal and Merit Rating. Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.	
5	Employees Fringe Benefits & Services - Safety. Health & Security programme and welfare Motivation and Moral.	

Readings –

- Dipak Kumar Bhattacharyya, Personal Management: Principles and Practices"
- C.B. Mamoria ,V.S.P. Rao Personal Management Himalaya publishing House
- Rama shankar Yadav Human Resource Management.
- R.K. Satpathi, Personal Management
- A.M. Sarma, Personnal & Human Resource Management
- P.C. Tripathi Personal Management & Industrial Relations
- डॉ.देवेन्द्र प्रताप नारायण सिंह ,कार्मिक प्रबंध
- डॉ. कामेश्वर पंडित प्रीती रैना ,मानव संसाधन प्रबंध

Semester III					
Course code	Course Name	L	T	P	credits
Com C-353	Banking Institution in India	4	1		5

Learning Objective:

This course enables the students to know the extend credit to individuals and businesses through loans and credit lines.

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(a) **Course Outcome(CO)** On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Analysis the Role and organization structure of Indian banking system.	
CO2	Discuss the role of development banks.	
CO3	Apply the impart knowledge about functions and power of Reserve Bank of India	
CO4	To understand the Regulation of Indian Banking Act1949.	
CO5	Identify the banking sector reforms.	

CO-PO/PSO Mapping for the course:

Subject Code -Com C-353															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2
CO2	3	2	3	1	2	2	1	2	3	3	2	3	2	3	2
CO3	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2
CO4	3	2	3	1	2	2	1	2	3	3	2	3	2	3	2
CO5	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2
"3" - Strong : "2" - Moderate : "1" Low: "-" No Correlation															

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) **Syllabus**

Unit	Content	Hours
1	Indian Banking System: Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.	
2	Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.	
3	R.B.I. Organization, function, Central Banking functions, Promotional functions. Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.	
4	Banking Regulation Act 1949: Important features. Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.	
5	Emerging trends in Banking Sector: Narasimha Committee Report. Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.	
Reading- <ul style="list-style-type: none"> ➤ Varshney P.N., Banking Law &Practice, Sultan Chand & Sons ➤ Alka Mittal, Principles of Insurance and Risk Management ➤ Sheldon H.P: Practice and Law of Banking. ➤ Bedi. H.L: Theory and Practice of Banking. ➤ Maheshwari. S.N.: Banking Law and Practice. ➤ Gordon, Natrajan – Banking Law Theory and Practices: Himalaya Publishing House ➤ Varshney and Sundaram, Banking and financial system of India ➤ Sekar, Banking theory & practice ➤ Vasant Desai, Indian banking ➤ Dr. V.C. Sinha Banking Practices, SBPD Agra. ➤ Dr. V.C. Sinha Banking Institution in India, 		

Semester III					
Course code	Course Name	L	T	P	credits
Com D-354	Integrated Goods & Service Tax	4	1		5

Learning Objective-Mastering the application and implications of the Integrated Goods and Services Tax (IGST) within the Indian taxation framework.

(a) Course Outcome(CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	Level
CO 1	Know the GST Act, registration procedure including E-Billing.	
CO2	Know the input tax credit using in E-Commerce.	
CO3	Know the valuation and checking of accounting GST and judicial decision.	
CO4	Know administration structure with legal procedure and compounding.	
CO5	Know the business procedure of GST portal.	

CO-PO/PSO Mapping for the course:

Subject Code -Com D-354															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	3	2	3	2
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	3	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	3	2	3	2

"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	Hours
1	Observation & Introduction of GST Act-2017, Nature, Important Definitions, Levy and Collection of Tax, Taxation and Exemption of Tax, Registration Procedure, Meaning & Probability of Supply. Assessment of Tax in GST, List of Tax-free & Taxable Goods, E Billing.	
2	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit	
3	Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery. Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.	
4	Organization & Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compounding	
5	Observation of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscellaneous Provisions.	

Readings –

- CA. Rajeev Khandelwal "Integrated Goods and Services Tax (IGST) - Law, Practice and Procedures
- V.S. Datey "Goods and Services Tax: Law and Practice"
- Abhishek A. Rastogi "GST in India: Law and Procedure"
- CA Arpit Haldia "GST Made Easy: Answer to All Your Queries on GST"

➤ R.G. Saha, S.K. Poddar, Shruti Prabhakar GST Law and Practice
➤ Anil Goyal Pranjal Goyal & Vaishali Goyal ABC of GST
➤ CA Pushpendra Sisodia Indirect Tax Law
➤ Dr. Abdul Karim R.K. Tayagi Goods & Services Tax
➤ Gauri Shankar Goods and Services Tax
➤ डॉ.एच.सी. मेहरोत्रा प्रो.वी.पी. अग्रवाल माल और सेवा कर

Semester III (Value-Added Course)					
Course code	Course Name	L	T	P	Credits
Com 360	Fundamental of Tally, MS office, MS Excel				2

Learning Objective-

(a) **Course Outcome(CO)** On the successful completion of the course, the student will be able to

S. No.	Course outcome	Level
CO1	Understand Tally basics and apply accounting principles.	
CO2	Utilize advanced Tally features for inventory and payroll systems, Generate customized financial reporting and decision-making.	
CO3	Create professional documents and Word formatting techniques.	
CO4	Utilize advanced Word features, collaboration, and automation.	
CO5	Master Excel essentials for data analysis and present data effectively.	

(b) Syllabus

Unit	Content	Hours
1	Introduction to Tally and Basic Accounting: Introduction to Tally software and its features. - Understanding basic accounting principles and concepts. - Creating and managing company data in Tally. - Recording day-to-day transactions such as sales, purchases, and expenses.	
2	Advanced Tally Operations and Reporting: Utilize advanced Tally features for Ledger & inventory: create, delete, update and transactions systems, Report generation.	
3	MS Word Fundamentals and Formatting: Create & save documents and paragraph formatting, page breaks, page setup, printing, headers, and footers, comments, macros.	
4	Advanced MS Word Features and Management: Utilize advanced Word features, collaboration, and mail merge, sort & filter, table spelling & grammar.	
5	MS Excel Essentials and Data Analysis: spreadsheet basics, Data entry, table formatting, Formulas (text, date, number) and important functions for calculations, data analysis (Pivot table, and visualization, data validation, and conditional formatting. Creating charts, graphs, and pivot tables for data presentation and analysis.	
Readings-		
➤ Shradha Singh, Navneet Mishra Tally ERP 9 (power of simplicity)		
➤ Dr Abhishek Srivastava Advance accounting with Tally ERP 9		
➤ Rakesh Sangwan Learn tally prime		