As per the NEP 2020

Bachelor of Commerce
(BCom)

(Effective from Academic Year 2024-2025 onwards)

Pandit Deendayal Upadhyaya Shekhawati University

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Semester I

Learning Objectives and outcomes

After completing this course, the learner will be able to:

- Develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle.
- Prepare the financial statements of companies and apply the knowledge of depreciation accounting.
- Understand and prepare the accounts for the non-profit organizations and consignment accounts.
- Prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts.

Course Title:	**Financial Accounting**	**Course Code : 24BAB5101T**
Total Lecture hour 60		**Hours**
Unit - I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	**15**
Unit - II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	**15**
Unit - III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	**15**
Unit - IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and Accounting treatment.	**15**
Reference Books:		
1	Gupta R.L. and Radhaswamy, M. Financial Accounting, Sultan Chand and Sons, New Delhi.	
2	Hanif & Mukherjee, 2016. Financial Accounting, Tata McGraw Hill.	
3	Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi.	
4	Maheswari S. N. and Maheswari S. K.:Financial Accounting,Vikas Publishing House, Noida.	
5	Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, NewDelhi.	

Course Title:	**Business Economics**	**Course Code: 24BEM5101T**
Total Lecture hour 60		**Hours**
Unit I	Business Economics- Meaning, Nature and Scope Economic Concepts of Kautilya Arthshastra. Micro Economics & Macro Economics: Concept, Scope, Role of Micro and Macro Economic Analysis in Formulation of Business Policies. Economic Models – Meaning, Objectives and Type. Utility Analysis: Features, Measurement and types of Utility, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility.	**15**
Unit II	Indifference Curve-Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect and Substitution Effect. Demand Analysis, Law of Demand, Elasticity of Demand and its Measurement and Significance. Supply and Law of Supply, Elasticity of Supply. Demand Forecasting.	**15**

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	Revenue and Cost Analysis: Revenue Analysis, Relationship between Total Revenue, Marginal Revenue and Average Revenue, Various Concepts of cost, short and long run cost curves.	
Unit III	Production Function- Types of Production Functions, Laws of Returns, Law of Variable Proportions, Returns to Scale, Isoquant Curves, Expansion path. Market Analysis: Price and Output Determination under Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly: Price leadership and kinked Demand Curve.	**15**
Unit IV	Business Cycles: Theories and Phases Factor Pricing: Determination of Rent, Wages and Interest Marginal Productivity Theory of Distribution. National Income – Meaning, Concepts, Measurement Methods and Its relationship with Economic welfare.	**15**

Reference Books:

1	Ahuja, H. L., Macro Economics, S. Chand Publications, New Delhi.
2	Dwivedi, D. N., Macro Economics, Tata McGraw Hill, New Delhi.
3	G.S. Gupta: Managerial Economics McGraw Hill Education; 2nd edition, 2017
4	Jhinghan M. L.: Advanced Economic Theory. Vrinda Publications, New Delhi
5	Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi

Learning Objectives and outcomes

After completing this course, the learner will be able to:

- gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
- understand the utility and application of planning and organizing functions of management.
- assimilate and use the concepts of delegation, decentralization and staffing in organization.
- Comprehend the concept and applications of leadership styles, and controlling practices in organizations.

Course Title:	**Principles of Business Management**	**Course Code: 24BBM5101T**
Total Lecture hour 60		**Hours**
Unit I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neoclassical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging Management concepts.	**15**
Unit II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, Virtual organization.	**15**
Unit III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	**15**
Unit IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	**15**

Reference Books:

1	Basu, C, Business Organisation and Management, McGraw Hill Education.
2	Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
3	O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
4	Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi

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5	Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi
6	Stephen P Robbins, David A DeCenzo. Fundamentals of Management, Essential Concepts and Applications
7	Tripathi, P.C. &Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.
8	Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi

Semester II

Learning Objectives and outcomes

The course aims to –

- Familiarize the learners with the basic statistical tools used to summarize and analyse quantitative information for business decision making.
- Apply a basic knowledge of statistics to business disciplines;
- Apply appropriate graphical and numerical descriptive statistics for different types of data
- Develop the ability to analyze and summarize the data to provide meaningful information
- To know about the data; use simple regression and correlation models to analyse the underlying relationships between the variables

Course Title:	**Business Statistics**	**Course Code: 24BAB5201T**
Total Lecture hour 60		**Hours**
Unit I	**Meaning and Scope:** Origin and development of Statistics, Importance, scope and limitation of statistics, Concept of Statistical population and sample. **Data Classification and Presentation:** Classification: rules of classification, bases of classification, frequency distribution, Presentation: Tabular, Diagrammatic and Graphical Difference between diagrams and graphs.	15
Unit II	**Measures of Central Tendency:** Concept and objectives of an average, Requisites of a measure of central tendency; types of averages, mathematical averages and positional Averages applications and limitations.	15
Unit III	**Measures of Dispersion, Skewness**: Concept and objectives and significance of measuring dispersion, Requisites of a measure of dispersion, absolute and relative measures of dispersion, Types of measures of dispersion- Range, quartile deviation, mean deviation, standard deviation, and their coefficients. Skewness: Meaning and absolute and relative measures of skewness. Concept of Kurtosis.	15
Unit IV	**Correlation Analysis**: Meaning and types of Correlation; Correlation Vs Causation; Types of correlations, Method of correlation analysis-Scatter diagram, Karl Pearson's, Spearman Rank, and con-current method; Coefficient of determination	15

Reference Books:

1	Anderson, D.R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning.
2	Gupta, S.P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
3	Gupta, S.C. (2022). Fundamental of Statistics. Himalaya Publishing House.
4	Levin, R., Rubin, D.S., Rastogi, S., & Siddqui, M.H. (2022). Statistics for Management. London: Pearson Education.
5	Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
6	Sharma, J.K. (2022). Business Statistics, New Delhi: Vikas Publishing House Pvt. Ltd.

Learning Objectives:

To get an insight into the constitutions, structure, working of the Banking Institutions in India, and their contribution to the growth of Indian financial sector and have a Bird's view of the Indian Financial System.

Learning Outcomes:

- Understand the Dynamics of Indian Banking Sector.
- Analyze the Pertinent Issues in the Banking Sector

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- Familiarize students with the Reforms in the Banking Sector.
- Comprehend the need, definition, functions and economic significance of financial institutions and markets.
- Critically understand the evolving role of Central Banking and Grasp the conduct of monetary policy

Course Title:	Indian Banking And Financial System	Course Code: 24BEM5201T
Total Lecture hour 60		**Hours**
Unit I	Bank- Meaning, Type, Role of Banks in Economic Development. Credit Creation of Banks. Reserve Bank of India: Objectives, Organizational setup, Functions and Credit Control by BRI. Main Provisions of Banking Regulations Act, 1949 and Reserve Bank of India Act, 1934. Banker- Customer relationship: General and Special (Banker's Rights and Obligations)	15
Unit II	Universal and Innovative Banking: Meaning, Significance and features. Channels of Banking: ATM, Internet, Mobile, Phone Banking, POS (Point of Sale), UPI, E-Payment's mechanism of banks- plastic cards, NEFT, RTGS, IMPS, SWIFT, ECS, Payments Wallets. Negotiable Instruments- Cheques, Bills of Exchange, Demand Draft- Concept, Features, Types and Parties. Acceptance, Payment and Collection of Negotiable Instruments. Crossing of Cheques, Concept and types of Crossing, Endorsement and Presentation of Negotiable Instruments.	15
Unit III	Indian Financial System: Meaning Functions and its Components, Financial System and Development, Major issues in Indian Financial System. Financial Market: Meaning, Feature and Functions. An Overview of Money Market, Capital Market (Primary and Secondary) and their Financial Instruments, Debt Market- Meaning and Functions and their Instruments, Role of SEBI and RBI in regulation of Capital and Money Market. NPA: Meaning, Causes of NPA, Impact of NPA on banking Sector.	15
Unit IV	Financial Institutions: An Overview of Development Financial Institutions- IFCI, SIDBI, ICICI, IRCI, IDBI- Objectives, Functions. Financial Services: Merchant Banking, Mutual Fund, Leasing, Hire Purchase, Venture Capital –Meaning, Objective and Functions. Introduction to BIT COIN, Block Chain and CRY PTO Currency. Financial sector reforms in India.	15
Reference Books:		
1	Indian Banking and Financial System: Kansal, Mathur, Sharma (Ajmera Book Company)	
2	Banking and Finance- Vashitha, Gupta, Sharma(Ramesh Book Depot, Jaipur)	
3	Banking and Finance- Tandon and Mathur (Shivam Book House, Jaipur)	
4	Indian Banking: Natarajan S., Parameshwaran R.(S. Chand & Company Ltd., New Delhi)	
5	Money,Banking and Financial Market: Averbach, Robert D. (Macmillan, London)	
6	Indian Financial System: Khan, M.Y. (Tata McGraw Hill, Delhi)	

Learning Objectives and outcomes

After completing this course, the learner will be able to: understand the provisions of Indian Contract Act, know the obligations of buyer and seller for making the business agreements and contracts apply skills to initiate entrepreneurial ventures as partnership and LLP. Understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.

Course Title:	Business Law	Course Code: 24BBM5201T
Total Lecture hour 60		**Hours**
Unit I	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid	15

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	contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	
Unit II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	**15**
Unit III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners.	**14**
Unit IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	**16**

Reference Books:

1	Aggarwal, Rohini, *Mercantile & Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
2	Bhushan, Bharat, Kapoor, N.D., Abbi, Rajni, *Elements of Business Law*. Sultan Chand & Sons Pvt. Ltd.
3	Tulsian, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.
4	Kuchhal, M.C., Kuchhal, Vivek, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi.
5	Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
6	Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi.

Semester III

Course Title:	**Cost Accounting**	**Course Code: 24BAB6301T**
Total Lecture hour 60		**Hours**
Unit I	Introduction of Cost Accounting, Objectives, Significance and limitations of Cost Accounting. Material Purchasing, Storing, Valuation and Issue of Material, Elements of Costs, Material Cost Control. Labour Control - Methods of Remuneration, Allocation of Wages, Labour Turnover and Treatment of Idle Time and Overtime. Overhead Control-Meaning, Collection, Classification, Allocation, Apportionment and Absorption of Overheads.	**16**
Unit II	Unit Costing- Cost Sheet, Computations of Tender Price and Statement of Cost. Operating Costing- Meaning and Objectives, Statement of Operating Cost related to Transportation for Passengers and Goods.	**14**
Unit III	Process Cost Accounting- Meaning, Classification, Accounting of process Cost, Accounting of normal and Abnormal Wastage, Abnormal Gain, Inter Process Profit and Process Stock Accounts. Job Costing and Contract Costing- Procedure of Job Costing, Contract Costing Method, Determination of Profit/Loss of Contracts, incomplete Contracts.	**16**
Unit IV	Standard Cost Accounting :Introduction and interpretation of various Material Labour Overhead and Sales Variances and Marginal Cost Accounting used for managerial decisions	**14**

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Reference Books:

1	Jain, khandelwal, pareek: Costing, Ajmera Book Company, Jaipur
2	Saxena and Vashist: Cost Accounting

3	Patel, Choudhary and sharma : Cost Accounting,P.C.Publication, Jaipur
4	Agarwal and Chaturvedi : Cost Accounting (Volume I and II)
5	Jain, khandelwal, pareek: Costing, Ajmera Book Company, Jaipur
6	Saxena and Vashist: Cost Accounting

Course Title:	Economic Environment in Rajasthan	Course Code: 24BEM6301T
Total Lecture hour 60		**Hours**
Unit I	Economic Environment – Meaning and affecting factors, Rajasthan Economy an Overview: Population, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources. Current Environmental Issues.	15
Unit II	Rural Development Schemes- Evaluation & Impact of Development Programmes, Poverty and Unemployment in Rajasthan, Panchayati Raj Institutions in Rajasthan, Rajasthan Budget. Rural Finance- Concepts, need, Sources, Problems and Prospects of Rural Finance in Rajasthan.	15
Unit III	Agriculture- Agriculture policy of Rajasthan, Significance, New Agriculture strategy. Food management, Major schemes for agriculture, Commercialisation of Agriculture, Minimum support price, Demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.	15
Unit IV	Infrastructure Development in Rajasthan: Road Transport and Energy, Social Infrastructure – Education and Health, Tourism Development in Rajasthan- Main Tourist places, Challenges and Prospects, Socio-Economic Impact of Tourism. Industrial Development in Rajasthan: New Industrial Policy, Role of Cottage and Small industries in Rajasthan.	15

Reference Books:

2	A.N. Agarwal- Indian Economy
3	Laxmi Narayan Nathuramka- Indian Economy
4	B.P. Gupta - Economic Environment in Rajasthan
5	B.L. Ojha- Economic Environment in Rajasthan
6	Mishra and Puri- Indian Economy

Course Title:	Company Act And Secretarial Practice	Course Code: 24BBM6301T
Total Lecture hour 60		**Hours**
Unit I	Meaning, Features, Types of A Company, Lifting Of Corporate Veil, Privileges Of A Private Company. Company Secretary-Qualifications, Role And Position, Secretarial Practice Relating To Allotment Of Shares, Transfer And Transmission Of Shares, Payment Of Dividend.	15
Unit II	Formation Of A Company, Functions And Duties Of Promoters. Memorandum Of Association-Contents And Alteration, Articles Of Association.	15
Unit III	Prospectus, Share Capital, Types Of Shares And Debentures, Membership, Provisions Of Dividend.	15
Unit IV	Directors-Qualifications And Disqualifications, Appointment And Removal, Power And Duties, Managing And Whole Time Director. Meetings Of The Company, Proxy, Agenda, Resolution, Minutes, Methods Of Winding-Up.	15

Reference Books:

1	R.C. Agrawal And N.S. Kothari: Company Law And Secretarial Practice
2	S.M. Shukla And Sahay: Company Law And Secretarial Practice

3	S.A. Sharlekar: Secretarial Practice
4	J.C. Bahl: Secretarial Practice
5	N.D. Kapoor: Company Law
6	M.C. Kuchhal: Secretarial Practice
7	Awatar Singh: Company Law

Semester IV

Course Title:	Income Tax	Course Code: 24BAB6401T
Total Lecture hour 60		**Hours**
Unit I	Introduction of Income Tax, Residential Status and Tax Liability of Individual, Firm and Company, Exempted Incomes, Income from Salaries and House Property.	15
Unit II	Income from Business and Profession, Income from Capital Gain and Income from Other Sources.	15
Unit III	Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total income, Assessment of Individual.	15
Unit IV	Assessment of Firms and Hindu Undivided Family, Advance Payment of Tax, TDS, Procedure of E-Filling of Return.	15
Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.		
Reference Books:		
1	Singhania and Singhania : Student's guide to Income tax, Taxman.	
2	Gupta and Gupta: Student's notes to Income Tax, Tax books.	
3	Ahuja and Gupta : Direct Taxes.	
4	Bangar and Bangar: Income tax, Aadhya Publication, Allahabad	
5	Patel , Choudhary: Income tax, Chaudhary publications , Jaipur	
6	Singhania and Singhania : Student's guide to Income tax, Taxman.	

Course Title:	Elements of Financial Management	Course Code: 24BEM6401T
Total Lecture hour 60		**Hours**
Unit I	Financial Management- Meaning, Scope, Importance and Limitations. Financial Statements – Income Statement and Balance Sheet. Techniques of Financial Analysis, Management of Inventory and Receivables	15
Unit II	Ratio Analysis – Current, Liquidity, Activity, Profitability and Leverage Ratios. Fund flow Analysis-Changes in working capital, Sources and Uses of fund. Dividend Policy. Sources of Long term and short-term Finance.	15
Unit III	Financial Planning and Forecasting, Break –even Analysis. Management of Cash and Marketable Securities. Cash Flow Analysis – Sources and Uses of Cash, Cash flow statement.	15
Unit IV	Working Capital Management – Concept and Significance, Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits. Capital Budgeting – Methods of Evaluating Capital Expenditure Proposals, Risk and Uncertainty Analysis.	15
Reference Books:		
1	Financial Management- M.R. Agarwal	
2	Elements of Financial Management- M.D. Agarwal& N.P. Agarwal	
3	Elements of Financial Management - Jat, Gupta, Mehandiratta, Mishra, Saini	
4	Financial Management- M.R. Agarwal	
5	Elements of Financial Management- M.D. Agarwal& N.P. Agarwal	

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Course Title:	Entrepreneurship And Small Business Management	Course Code: 24BBM6401T
Total Lecture hour 60		**Hours**
Unit I	Concept Of Entrepreneurship, Role Of Entrepreneurship, Types Of Entrepreneurships, Entrepreneurship Traits, Entrepreneurship And Manager, Entrepreneurship- Problems And Prospects In India.	**15**
Unit II	Entrepreneurship Training And Development, Government Encouragement To Entrepreneurship. Entrepreneurial Development Programmes (EDP), Their Role, Relevance And Achievements	**15**
Unit III	Concept Of Small And Medium Enterprises And MSMEs, Role Of MSMEs, Policies Governing Small Enterprises In India. Role Of Financial Institutions And District Industries Centers (DICs) In Promoting Small Business.	**15**
Unit IV	Start Up Process Of Small Enterprises. Organisation Structure Of Small Scale Industries In India. Taxation Benefits And Concessions To Small Scale Industries, Problems Of Small Scale Industries. Management Of Small Business Enterprises.	**15**

Reference Books:

1	Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill
2	Kuratko & Hodgetts Entrepreneurship: Theory, Process, Practices, Thomson Learning Inc,
3	Drucker, Peter: Innovation And Entrepreneurship, Heinema
4	Broom, H.N.: Small Business Management, South Eastern Publishing
5	Desai, Vasant: Entrepreneurial Development Vol I Himalaya Publications, N. Delhi, Sage Publication, N. Delhi
6	Desai, Desai Vasant.: Small Industrial Organization And Management, Himalaya Publishing House
7	Sharma, R.A.: Entrepreneurial Change In Indian Industries, Sterling Publication, N. Delhi
8	David H Holt: Entrepreneurship: New Venture Creation, Prentice Hall Of India, N. Delhi
9	Srivastava S.B. : A Practical Guide To Industrial Entrepreneurs, Sultan Chand And Sons, New Delhi

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Semester V

Course Outcome: Upon successful completion of this course, students will be able to:

1. To introduce the concept of auditing and to enable students to examine and discuss its various aspects. To enable the students to understand the appointment of auditors, powers and duties. To enable students to evaluate the objectives, difference between audit and investigations, process of investigation. special audit of banking companies, educational, nonprofit institutions and insurance companies.
2. To enable students to assess the audit techniques and the concepts of internal control and internal checks. To compare and contrast the need for internal audit and procedure of auditing. To enable the students to understand vouching, verification of assets and liabilities.Grasp the meaning, scope, and importance of management accounting, distinguishing it from financial and cost accounting, and understand the role of management accountants in organizational decision-making processes.
3. Acquire skills to analyse financial statement using Comparative analysis, common-size analysis, Trend analysis, Ratio Analysis and Working Capital Analysis.
4. Learn marginal decision-making techniques such as cost-volume-profit analysis, enabling them to make decisions regarding pricing, product, production, marketing, and distribution strategies, considering both financial and non-financial factors.
5. By the end of the course, students will be familiar with management information and reporting systems, understanding their characteristics, importance and types, and gaining the ability to prepare and utilize management reports for effective decision-making and performance evaluation.

Course Title:	**Auditing and Management Accounting**	**Course Code : 24BAB7501T**
Total Lecture hour 60		**Hours**
Unit - I	**Introduction**: Meaning and Objectives of Auditing. Types of Audit,Internal Check and Internal Audit.Internal Control. **Audit Procedure**: Audit Programme, Audit book, Working Papers andEvidence, Vouching and Verification of Assets & Liabilities, Preparation before Commencing of Audit.	**15**
Unit - II	**Company Auditor**- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory, Auditors under the Companies Act 2013	**14**
Unit - III	**Management Accounting**:- Meaning, Definition, Nature and Scope, Difference between Financial Accounting, cost Accounting and Management Accounting, Functions, objectives and Importance of Management Accounting, Role of Management Accountants. **Ratio Analysis**:- Meaning, Definition, Importance, Objectives and Limitations of Ratio Analysis, Classification, Calculation and Interpretation of Ratios.	**15**
Unit - IV	**Working Capital Analysis**:- Meaning, Definition, Concept, Types, components, Determination, Factors Affecting Working Capital Requirements, Estimation of Working Capital requirements, Operating Cycle Method, Forecasting Method, Projected Balance Sheet Method. P&L Adjustment Method and Cash Forecasting Method. **Marginal Cost and Decision Making**:-Concept and Techniques of Cost Volume Profit (CVP) Analysis, Decision Making Process, Financial and Non-Financial Considerations, Decisions- Pricing Decisions, Product and Production Decisions, Marketing and Distribution Decisions.	**16**
Reference Books:		

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1. Dr.T.R. Sharma, Sahitya Bhawan Publications.
2. Jha, A., "A Student's Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
3. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
4. Dinkar,P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
5. Institute of Chartered Accountants of India: ''Auditing and Assurance Standards'', ICAI, New Delhi.
6. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc–Graw Hill Publishing Co. Ltd., New Delhi.
7. Ghatalia, S.V.: "Practical Auditing,"2005, Allied Publishers Private Ltd., New Delhi.
8. M.R. Agarwal: Management Accounting.
9. J. Batty: Management Accountancy
10. R.N. Anthony: Management Accounting Principles
11. Brown and Howard: Principles & Practice of Management Accountancy
12. N. Sarkar: Management Accountancy
13. Jain, Khandelawal Pareek. RBD Publication, Jaipur.

Course Title:	Rural Development And Co-Operation	Course Code: 24BEM7501T
Total Lecture hour 60		**Hours**
Unit I	Concept And Significance of Rural Development. Rural Development Administration-Rural Development Agencies. Village Level. Block Level And district Level Administration for Rural Development.	15
Unit II	Constitutional Provisionals Regarding Panchayati Raj. 73rd Constitutional Amendment. Salient Features of Rajasthan Panchayti Raj Act-1994.	15
Unit III	Rural Development Programs: Critical study of Rural Development Schemes Swarnajyanti Gram Yojana (SGSY), pradhan MantrI Gram Sadak Yojana, (PGSY) , Jawahar Gram Samridhi Yojana(JGSY), SAmpurna Gramin Rojgar Yojana (SGRY), Mahatma Gandhi National Rural Employment Guarantee Act(MGNREGA) , Main Features and aachievements of These Schemes.	15
Unit IV	Concept oF co-operations , Principles of Co-operations, Co-Operations v/s Capitalism And Socialism. Co-Operative Credit, A study of Rajsthan State Cooperative Bank (Apex Co-Op Bank) And RAJFED.	15

Reference Books:

1. B.S MAthur- Co-Operations in India
2. R.D Bedi Theory History And Practice Of Cooperations
3. बी एस माथुर सहकारिता
4. बी पी गुप्ता सहकारिता के सिंद्वात एवं व्यवहार
5. Gupta, Swami. Rural Development and Cooperation. RBD Publication, Jaipur.

Course Title:	Functional Management	Course Code: 24BBM7501T
Total Lecture hour 60		**Hours**
Unit I	Meaning, Scope, Role and Functions of Human Resource Management, Organisation of Human Resources Department, Human Resource Planning, Recruitment, Selection, Placement and Induction.	15
Unit II	Job Analysis, Job Enlargement and Job Enrichment, Training and Development, Performance Appraisal and Merit Rating.	15
Unit III	Marketing-Meaning, Evolution, Modern Concept, Scope and Importance, Product Planning and Development; Marketing Research, Channels of Distribution, Pricing Policies and Strategies	15

Unit IV	Finance Functions, Importance and Scope of Financial Management, Functions and Role of Finance Manager; Financial Planning and Capital Structure; Sources of Finance, Working Capital and its Sources.	**15**

Reference Books:

1. Gupta C.B : Human Resource Management, Sultan chand and sons, New Delhi.
2. P. Subba Rao : Essentials of HRM and Industrial Relations (Himalaya Publishing House)
3. Butta, E.S. : Modern Production Management
4. Dutta,S.K : Materials Management
5. Gopal Krishanan and Sonderiam : Integrated Material Management
6. Kotler, Keller, Koshy, Jha : Marketing Management (Pearson)

Semester VI

Course Objectives

- To give an understanding of the relevant provisions of goods & service tax.
- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
- To define various aspect of indirect taxes (GST) like, registration, concept of supply etc. students will learn to analyze and evaluate the effect of an indirect tax on consumers, producers and the government.

Course Outcome

- Students acquire conceptual knowledge of indirect tax. Students understand the importance of indirect taxes (gst) in the Indian and global economy and its contribution to the economic development.
- Students understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- Learners will be able to be a tax consultant in preparing the tax planning, tax management. payment of tax and filing of tax returns.
- Student will able to identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
- Students will able to understand the basic principles underlying the indirect taxation statutes, procedure of e-filing of it return.
- Student will able to examine the method of tax credit. inflows and outflows, tax imposition, tax exemption, tax deduction, delivery of goods and services, tax rates, periodic tax returns, place of delivery of goods and services and its impact on GST.

Course Title:	**Goods and Service Tax**	**Course Code: 24BAB7601T**
Total Lecture hour 60		**Hours**
Unit I	CGST/SGST: Important term and definitions under central goods and service Tax Act, 2017 and state goods and service Tax Act, 2017. Basic of GST, meaning and scope of supply, levy and collection of tax.	**15**
Unit II	CGST/SGST: Time and value of supply of goods and/or service. Input Tax credit, transitional provisions. Registration under CGST/SGST Act. Filling of returns and assessment, payment of tax including payment of tax on reverse charge basis. Refund under the Act.	**15**
Unit III	CGST/SGST: Maintenance of Account and Records. Composition Scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.	**15**
Unit IV	IGST: Scope of integrated goods and service tax (IGST), important term and definition	**15**

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	under IGST Act, 2017, levy and collection of IGST, principles for determining the place of supply of goods and services zero rated supply. Procedure of E-Filing of IT return.	
Reference Books:		
1. Shah, Mangal, Jain, Khandelwal, Pareek: Goods and Service Tax, RBD Jaipur 2. Patel, Choudhary: Goods & Service Tax, PC Publications, Jaipur 3. Mahrotra H.C.- Law and Practice of Income Tax. 4. Palkhiwala N.A.-Law and Practice of Income Tax. 5. Datey V. S. :GST Ready Reckoner,Taxman Publication, New Delhi. 6. Goel Pankaj : GST Ready Reckoner, Reference (2017) Commercial Law Publisher (India) Pvt. Ltd.		

Learning Objectives:
To get an insight into the constitutions, structure, working of the Banking Institutions in India, and their contribution to the growth of Indian financial sector and have a Bird's view of the Indian Financial System.

Learning Outcomes:
- Understand the Dynamics of Indian Banking Sector.
- Analyze the Pertinent Issues in the Banking Sector
- Familiarize students with the Reforms in the Banking Sector.
- Comprehend the need, definition, functions and economic significance of financial institutions and markets.
- Critically understand the evolving role of Central Banking and Grasp the conduct of monetary policy

Course Title:	**Business Budgeting**	**Course Code: 24BEM7601T**
Total Lecture hour 52		**Hours**
Unit I	Business Budgets and Budgeting : Meaning, Nature, Objectives, Advantages and Limitations of Budgets and Budgeting Budget Terminology , Preparation of Budgets Budget Co-ordination. Essentials of an Effective Budgeting. Types of Budgets: Fixed and Flexible Budget, Finance Budget Master Budget, Zero Base Budgeting.	15
Unit II	Business Forecasting: Meaning, Theories, Importance and Limitations of Business Forecasting.	15
Unit III	Product and Production Decision, Decision meaning, Product, Product, Product Decision areas use of alternative production facilities, determination of the profitable level of production.	15
Unit IV	Project Planning and Feasibility Study : Types of projects, Analysis of projects, Cost of Capital: Computation of Cost of Debt Fund, Preference Share Capital, retained Earnings and Weighted Average Cost of Capital.	15
Reference Books:		
1. Gupta S.P. : Management According 2. Kulshrestha N.K. : Theory and Practice of Management Accouting. 3. Man Mohan Goyal "Principles of Management Accounting. 4. अग्रवाल विजय एवं सुरोलिया व्यवसायिक बजटन 5. अग्रवाल एम.आर. व्यवसायिक बजटन		

Course Title:	**Insurance**	**Course Code: 24BBM7601T**
Total Lecture hour 60		**Hours**
Unit I	Insurance: An Introduction, Risk Management and Insurance. Principles of Insurance Contract, Types of Insurance Contract.	15
Unit II	Fire Insurance, Marine Insurance, Life Insurance, Development of Life Insurance in India.	15

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Unit III	Life Insurance Corporation of India, Life Insurance Agents, Life Insurance Plans, Life Insurance Selling and underwriting.	**14**
Unit IV	Premium Calculation in Life Insurance, Settlement of claims in Life Insurance, General Corporation of India. Insurance, The General Insurance	**16**
Reference Books:		

1. Mishra, M.N. Principles & Practice of Insurance, S.Chand & Company. New Delhi.
2. Nolakha, R.L. *Fundamentals of Insurance*. RBD Publications, Jaipur.

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