



JK Lakshmipat University

Near Mahindra SEZ, P.O. Mahapura, Ajmer Road, Jaipur – 302026

Ph: 91-141-7107500/503

INSTITUTE OF MANAGEMENT

**B.Com (Hons.) + MBA
(Dual Degree Programme)**

**Batch 2016-21
1st to 6th Semester**

**Detailed Syllabus
&
Scheme of Examination**

(Approved by Academic Council in its 9th Meeting held on December 17, 2016)

Proposed Curriculum for B.Com (Hons.) +MBA Dual Degree (2016-2021) Batch.
The detailed course curriculum and syllabi subject to change as per the requirement.

S.No	Seme-ster	Course Code	Course Title	Credits	Page No.
Year 1 Semester I					
1	I	LS02	English Language Skills	3	7
2	I	AC04	Financial Accounting	3	11
3	I	GN13	Foundation of Management	3	17
4	I	QT04	Fundamentals of Statistics	3	22
5	I	GN14	Micro Economics	3	26
6	I	QT05	Business Mathematics	3	32
7	I	LS05	Basic Communication Skills	1	35
Year 1 Semester II					
8	II	AC08	Advanced Financial Accounting	3	38
9	II	AC05	Cost Accounting	3	45
10	II	GN12	Environmental Studies	3	50
11	II	LS03	Business Communication	3	54
12	II	GN15	Macro Economics	3	60
13	II	IT10	Computer Application in Business	3	67
14	II	LS06	Oral Communication Skills	1	71
Year 2 Semester III					
15	III	GN18	Business Law	3	73
16	III	AC09	Advanced Cost Accounting	3	79
17	III	HR11	Managing Human Resources	3	85
18	III	AC07	Direct Tax Laws and Practice	3	90
19	III	AC06	Management Accounting	3	95
20	III	MK08	Marketing Process and Elements	3	101
21	III	LS07	Written Communication Skills	1	106
Year 2 Semester IV					
23	IV	FN08	Business Finance	3	109
24	IV	AC10	Corporate Accounting	3	113
25	IV	GN16	Indian Economy	3	119
26	IV	MK09	Advertising and Sales Management	3	124

27	IV	AC11	Strategic Accounting	3	129
28	IV	IT12	Information System Fundamentals	3	135
29	IV	LS08	Business Etiquettes	1	140
Year 3 Semester V					
30	V	HR13	Ethics and Human Values	3	143
31	V	AC12	Accounting Standards and Practice	3	147
32	V	AC13	Auditing and Corporate Governance	3	151
33	V	FN14	Principles and Practices of Banking and Insurance	3	157
34	V	FN15	Fundamentals of Investment	3	164
35	V	GN19	Company and Other Laws	3	170
36	V	GN24	Summer Internship Project	3	175
Year 3 Semester VI					
37	VI	LS04	Foreign Language	3	177
38	VI	AC15	Indirect Tax Laws and Practice	3	179
39	VI	AC14	Computerized Accounting	3	183
40	VI	FN09	Indian Financial System	3	187
41	VI	AC16	Financial Reporting and Analysis	3	191
42	VI	GN17	Entrepreneurship	3	194

Note: The curriculum for Semesters VII, VIII, IX and X of this programme will be the same as offered in MBA (Full Time) programme of the University.

AREA CODES

CODE	AREA	CODE	AREA	CODE	AREA
FN	FINANCE	AC	ACCOUNTING	MK	MARKETING
HR	HUMAN RESOURCES	IT	INFORMATION TECHNOLOGY	IB	INTERNATIONAL BUSINESS
QT	QUANTITATIVE TECHNIQUES	OM	OPERATIONS MANAGEMENT	LS	LANGUAGE SKILLS
GN	GENERAL MANAGEMENT				

CREDIT ARITHMETICS

SEMESTER	CREDITS	YEAR	CREDITS	TOTAL CREDITS
Semester I	19	Year I	38	115
Semester II	19			
Semester III	19	Year II	38	
Semester IV	19			
Semester V	21	Year III	39	
Semester VI	18			

STRUCTURE OF QUESTION PAPER / EXAM

Depending on the Practical Content of the Paper, Faculty may go in for Theory/Numerical/Case based Pen-Paper Exam; Lab based Practical Exam, Open Book Exam, etc.

In case of the Pen-Paper Exam, the question paper will comprise of two sections, A and B. Section A will be of 30 marks and section B will be of 20 marks. Section A will have 5 conceptual questions out of which a student will be required to attempt any 3 questions. Section B will have Application oriented Questions / Case Study / Practical problems and will be compulsory.

EXAMINATION SCHEME

The following scheme is applicable to the classroom taught subjects of 3 credit each:

Sr. No.	Evaluation Component	Duration	Marks (100) (%)
1.	Mid Term Exam	2 hours	20%
2.	End Term Exam	3 hours	50%
3.	Continuous Evaluation (Quizzes, Assignments, Presentations, Class Participation, etc)	-	30%

UNIVERSITY GRADING SCHEME FOR IM

- (i) The minimum pass marks will be 40. The award of grades based on absolute marks out of 100 shall be based on the marks distribution as given in Table 1 below:

Table 1: Grades according to absolute marks

S. No.	Marks	Grade	Marks	Interval
1	$90 \leq$	O	≤ 100	
2	$81.5 \leq$	A+	< 90	8.5
3	$73 \leq$	A	< 81.5	8.5
4	$64.5 \leq$	B+	< 73	8.5
5	$56 \leq$	B	< 64.5	8.5
6	$47.5 \leq$	C	< 56	8.5
7	$40 \leq$	P	< 47.5	7.5
8		F	< 40	

- (ii) The cut-off marks for grade B shall not be less than 50% and for grade B+, it should not be less than 55% under the relative grading system.
- (iii) The Grading Scheme to be followed in all programmes/branches of the University having an appearing strength of 25 or more students in the end term examination of the course shall be Relative Grading Scheme. The relative grading is based on the statistical method with marginal adjustment for natural cut off. The mean and the standard deviation (σ) of marks obtained for all the students in a course shall be calculated and the grades shall be awarded to a student depending upon the marks and the mean and the standard deviation as per Table 2 given below:

Table 2: Relative Grades according to Normal Distribution

Lower Range	Grade	Upper Range
$\text{Mean} + 1.50 \Phi \leq$	O	
$\text{Mean} + 1.00 \Phi \leq$	A+	$< \text{Mean} + 1.50 \Phi$
$\text{Mean} + 0.50 \Phi \leq$	A	$< \text{Mean} + 1.00 \Phi$
$\text{Mean} \leq$	B+	$< \text{Mean} + 0.50 \Phi$
$\text{Mean} - 0.50 \Phi \leq$	B	$< \text{Mean}$
$\text{Mean} - 1.00 \Phi \leq$	C	$< \text{Mean} - 0.50 \Phi$
$\text{Mean} - 1.50 \Phi \leq$	P	$< \text{Mean} - 1.00 \Phi$
	F	$< \text{Mean} - 1.50 \Phi$

B.COM(HONS.) BATCH 2016-19

1ST YEAR

1ST SEMESTER

JULY, 2016 – DECEMBER, 2016



BACHELOR OF COMMERCE (HONORS)

LS02 ENGLISH LANGUAGE SKILLS COURSE OUTLINE SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. POONAM VYAS

E-Mail: poonamvyas@jklu.edu.in

OFFICE: Room# 217 (2nd FLOOR, IET BLOCK)

OFFICE TEL: 0141-7107586

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is a core course mandatory for all the management students. It will help the students to communicate in English with ease and confidence by developing their four macro skills of language learning such as Listening, Speaking, Reading and Writing. Apart from this, various sub- skills of language such as vocabulary building, grammar will also be developed in students by giving them rigorous training to build their overall communication skills.

COURSE OBJECTIVE:

Overall objective of this course is to help the students to communicate in English and make them ready to face the challenges of professional world in terms of both oral and written communication. The other objectives are:

- To improve students' vocabulary, grammar, and reading skills through in-class learning activities and self-study.
- To sharpen students' essay writing skills and train them to write clearly, coherently, and cohesively.
- To understand paragraph writing process, practice different rhetorical modes, and review grammar and sentence patterns.
- To improve students' oral communication skills.

LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

- To improve the language proficiency in English.
- To strengthen the skills required to speak with confidence
- To read with comprehension, and to write with clarity and precision.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic/Sub Topic	Session Details
1-5	Communication: An overview; Importance, Types and Barriers.	Text Book : Chapter 1
6 -8	Vocabulary Extension: Roots, Prefixes and Suffixes, Synonyms, Antonyms, Homophones, one word substitution, learning words through situations.	Text Book : Chapter 8
9 - 11	Basics of English Grammar: Noun, Pronouns, Verbs, Adverbs, Adjectives, Conjunctions, Prepositions, Articles.	Text Book: Chapter 2
12-16	Applied Grammar and Usage: Tense, Voice, Narration, Non-Finite Verbs, Moods of Verbs, Clauses, Tag Questions.	Text Book: Chapter 3
17-18	Common Errors: Maintaining Subject-Verb Concord and Placing Dangling Modifiers Appropriately, Parallelism.	Text Book: Chapter 4
19- 20	Indian English vs Standard English Usage	Text book: Chapter 6
21-22	Listening Skills: Listening/hearing, types of listening, effective listening	Text Book: Chapter 9
23-26	Phonetics and Spoken English: Sounds of English, Word Stress, Weak Forms, Sentence Stress, and Intonation.	Text Book: Chapter 7
27-29	Reading Comprehension: Skimming, Scanning, Intensive, Extensive Reading Skills, Informative Passages, Analytical Passages, Point of View Passages, Narrative Passages, Abstract Passages, and Literary Passages.	Text Book: Chapter 18
30-32	Paragraph Writing: Definition, Expansion,	Text Book: Chapter 20



	Emphasis, Comparison and Contrast	
33-35	Art of condensation: Abstract, Summary, Précis.	Text Book: Chapter 19
36-38	Essay Writing: Types and Techniques	Text Book: Chapter 21
39-40	Wrap-up	

Note: After the completion of each topic a student presentation will be scheduled during the next session. Minor modifications & alteration might be required, depending on the composition & progress of the class.

TEXT BOOK AND ADDITIONAL READING MATERIALS:

- Kumar, S. & Lata, P. (2015). *Communication skills*. New Delhi: OUP.

ADDITIONAL READING MATERIAL:

- Raman, M., & Sharma, S. (2011). *Technical communication: Principles and practice, 2/e*. New Delhi: OUP.
- Mohan, K., & Raman, M. (2000). *Effective English communication*. New Delhi: Tata-McGraw Hill.
- Raman, M., & Singh, N.P. (2014). *Speaking English effectively*. New Delhi: Macmillan.
- Sasikumar, V., & Dhamija, P.V. (2007). *Spoken English: A self-learning guide to conversation practice*. New Delhi: Tata-McGraw Hill.
- Kaul, A. (2010). *Business communication, 2/e*. New Delhi: PHI.
- Thorpe, E., & Thorpe, S. (2008). *Objective English, 2/e*. New Delhi: Pearson Education.

TEACHING METHODOLOGY/PEDAGOGY:

The course will involve interactive sessions and open discussions within the class. The students are expected to come prepared to the class and actively participate in classroom discussions. Regular assignments will be given in the class to strengthen the concepts taught in the classroom. These assignments will be discussed in class rooms through presentations and discussions. Assignments and reading material will be put across through respective official email IDs. Surprise test and quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

Major activities during the class:

- Improving oral and written *communication* skills by involving students in different classroom communicative activities.
- Video sessions related to different oral communication activities.
- Assignments and presentations on assigned topics.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS:

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and class room participation. Conceptual clarity is utmost important in this area to face the challenge of professional world in terms of oral and written Communication. Ensure the following things during the course delivery:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Class starts with a quick revision of the previous session along with a quiz.
- Students should come up with the basic preparation of the chapter from text book scheduled for the day.
- Students are ready with their queries for discussion in the class room.
- Assignments are to be submitted on the due dates only.
- Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
- Students will not be allowed to enter the class beyond 5 minutes pass the class scheduled time.
- Usage of cellular or Mobile phone are not allowed in the class room.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING:

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Quiz and Assignment	10%
Class Presentations	10%
Class Participation and Case Study Discussion	10%

Grading

Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
AC04
FINANCIAL ACCOUNTING
COURSE OUTLINE
SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: PROF. LOKANATH MISHRA

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OFFICE: ROOM NO. 206 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Financial Accounting is a core course offered to the students of Management and Commerce stream, to equip the students with the basic skills of preparing, analyzing and interpreting accounting statements. Students of business expected to have knowledge in the subjects like accounting, because business is built on a foundation of numbers - Revenues, cost ratios, valuations, performance measures etc. These numbers are the science behind the art of making crucial business decisions that would determine the current and future health of a company. Accounting relates to each functional activity due to its measurability in numbers and primacy of profit in a business organization. The financial health of an organization is determined by its Profit & Loss Account and the Balance Sheet. Although these statements are well defined and fact based, their analysis yields crucial information and knowledge. Moreover, at the operational level, every employee in the organization comes across financial terms and figures in his/her day to day working. Therefore, it is imperative for every individual to understand the basic financial statements and concepts to perform well in their personal as well as professional life.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the mechanism for recording and summarizing business transactions.
2. Understand the use & Preparation of Balance Sheet & Income Statement and how amounts that appears in these statements are changed to reflect events that affect an organization's resources.
3. Develop competency in using various tools & techniques for financial statement analysis and its useful interpretation.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Deal with Vouchers, and able to enter the financial transactions in various books of accounts.
2. Prepare various financial statements such as Balance sheet, Income Statement and Cash Flow Statement etc.
3. Analyze and interpret the accounting facts and figures for various business decisions making.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	Reading Materials
C1	S1	T	The financial Accounting Framework The Need for Information and Users of Accounting Information, Accounting and its relation with other subjects	Ch.1(TB)
C1	S2	T	Basis, Function, Branches, Uses or Advantages of Accounting	Ch.1(TB)
C2	S3	T	Basic Assumptions, GAAP, Concepts, Conventions, and Accounting Standard in India	Ch.2(TB)
C2	S4	T	Accounting Standard in India Contents of Balance	Ch.2(TB)
C3	S5	P	Accounting Process, Rules of debit and credit, Principles of Double Entry System of Accounting	Ch.3(TB)
C4	S6	T	Objectively verifiable Evidence, Receipts, Payment Vouchers, Journal Voucher	Ch.4(TB)
C3	S7	P	Recording in the Books of Journal	Ch.3(TB)
	S8		Discussion of Practical Assignment	
	S9		Class Test/Quiz/presentation-1	
C3	S10	T	Classifying the transactions, Recording process in the books of Ledger	Ch.3(TB)
C3	S11	P	Case Discussion & Review Assignment	

C6	S12	T	Trial Balance and Errors, Methods of Preparing Trail Balance	Ch.6(TB)
C6	S12	P	Review of Practical Assignment	
	S13		Class Test/Quiz/presentation-2	
C5	S14	P	Introducing and Preparing Subsidiary Books	Ch.5(TB)
C5	S15	P	Review of Practical Assignment	
C5	S16	P	Introducing Cash Books and preparing Cash books	Ch.5(TB)
	S17	P	Review of Practical Assignment	
	S18		REVIEW and RECAP Before MID TERM EXAM	
	S19-S20		MID TERM EXAMINATION	
	S21		Discussing the Mid- term Paper and student performance	
C5	S22	T	Bank Re-Conciliation Statement, Cause of disagreement between cash book and pass book	Ch.5(TB)
C5	S23	P	Preparation of BRS with favorable and unfavorable balance of cash book and pass book	Ch.5(TB)
	S24		Review of Practical Assignment	
	S25		Workshop on Understanding Banks Ledger Balances, Types of Accounts, and other Loan products	
C7	S26	T	Depreciation- Reserve and Provisions	Ch.7(TB)
C7	S27	P	Meaning, Causes, Need, and methods of providing Depreciation	Ch.7(TB)
C7	S28	P	Practical aspects of Depreciation Accounting	Ch.7(TB)

	S29		Review of Practical Assignment	
C8	S30	T	Final Account of Trading Concerns	Ch.8(TB)
C8	S31	T	Revenue Expenditure and Capital Expenditure	Ch.8(TB)
	S32		Class Test/Quiz/presentation-3	
C8	S33	P	Preparation of Trading Accounts	Ch.8(TB)
C8	S34	P	Preparation of Profit & Loss Account	Ch.8(TB)
C8	S35	P	Preparation of Balance Sheet	Ch.8(TB)
C8	S36	P	Practical aspects of Preparation of Final Accounts	Ch.8(TB)
C8	S37	P	Final Accounts with adjustments	Ch.8(TB)
C8	S38	P	Final Accounts with adjustments	Ch.8(TB)
	S39	P	Discussion on Learning Outcomes from the Course	
	S40	P	FINAL REVIEW AND RECAP	

TB= Text Book

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Goyal, V.K. & Goyal, Ruchi. (2013). *Financial Accounting, 4/e*, New Delhi: PHI Learning Pvt. Ltd.[ISBN.-978-81-203-4626-0]

ADDITIONAL READING MATERIAL:

- Khatri K. Dhanesh. (2011). *Financial Accounting,1/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.
- Gabriel, John,S. and Marcus A. (2014). *Financial Accounting, 3/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.

3. Rajasekaran V. and Lalitha R.(2010). *Financial Accounting, 1/e*. New Delhi: Derling Kindersey (India) Pvt. Ltd, Licensess of Pearson Education in South Asia.
4. Ambrish, Gupta (2014). *Financial accounting for management: An analytical perspective, 2/e*. New Delhi: Pearson Education.
5. Tulsian, P.C. (2014). *Financial accounting, 4/e*. New Delhi: Pearson Education.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
GN13
FOUNDATION OF MANAGEMENT
COURSE OUTLINE
SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. GAURAV MALPANI

E-Mail: gauravmlpn@yahoo.com

OFFICE TEL: 0141-7107503

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Fundamentals of Management, provides the student with a conceptual framework for understanding the basic theories of management. Emphasis is placed on the internal and external environment, ethics, planning, goal setting, decision making, organizational structure and effective control mechanisms.

COURSE OBJECTIVES:

The main objectives of this course are:

1. To enable the students to understand the managerial actions of Planning, organizing and controlling.
2. To understand the global prospect that may impact management of an organization.
3. To understand the management principles so that these can be applied as management practices.
4. Assess managerial practices and choices relative to ethical principles and standards.

LEARNING OUTCOMES:

Upon successful completion of the course, students will be able to:

1. Outline the historical evolution of management theories.
2. Explain how corporate culture and the environments of an organization affect management.
3. Relate the concepts of social responsibility and managerial ethics.
4. Understand the various forms of structure available to an organization.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session Number	Topic	Readings
1-2	Business organization and service organization. Role of Business. Business Model	Chapter 1
3-5	Nature of Business. Profit, Employment, Incomes, Innovation, Entrepreneurship and Risk.	Chapter 2
6	CASE 1	
7-10	Functions and responsibilities of managers. Fayol's principles of management, management thought, Approaches to Management.	Chapter 3
11	CASE 2	
12-14	Nature and Purpose of Planning, the planning process, principles of planning, types of planning, advantages and limitations of planning. Concept and types of objectives.	Chapter 5
15	CASE 3	
16-19	Nature and purpose of organizing, process of organizing span of Management, Determinants of span of management, principles of organizing, departmentalization, delegation and decentralization.	Chapter 9
20	CASE 4	
21	CASE 5	
22-25	Direction, Concept, meaning, characteristics, requirements of effective direction, giving orders.	Chapter 17

26	CASE 6	
27-29	Motivation. Nature of leadership. Leadership and management.	Chapter 18
30	CASE 7	
31-33	Concept and process of Control. Need for control. Types of control methods.	Chapter 22
34	CASE 8	
35	CASE 9	
36-38	Essentials of effective control, benefits and problems in the control system.	Chapter 23
39	CLASS TEST	
40	Review of the entire syllabus.	

List of Cases:

Case Number	Case Title
Case-1	Bharat Engineering Works Limited
Case-2	Lifebuoy Swasthya Chetna
Case-3	Balsara Hygiene Products Limited
Case-4	Paramount Enterprises Limited
Case-5	Stylotex Limited
Case-6	Sheetal Textiles Limited
Case-7	Supreme Engineering Limited
Case-8	Indian Industries Limited
Case- 9	Super Engineering Company

TEXT BOOK AND ADDITIONAL READING MATERIALS:

- Prasad, L.M. (2016). *Principles and Practices of Management*, 7/e New Delhi: Sultan Chand & Sons.

ADDITIONAL READING MATERIAL:

1. Salvatore, D., & Srivastava, R. (2015). *Management Practices, 5/e*. New Delhi: Oxford University Press.
2. Ahuja, H.L. (2014). *Management Practices and Principles: Analysis of managerial decision making*, New Delhi: S. Chand & Company Pvt. Ltd.
3. *Economy & Industry*. A Business Standard Publication.
4. *Economic and Political Weekly*.

Note: Latest edition of the readings may be used.

TEACHING METHODOLOGY/PEDAGOGY:

The course will involve more of interactive sessions and open discussions within the class. The students are expected to come prepared to the class and actively participate in classroom discussions. The knowledge is incomplete without its practical application. Therefore at the end of each chapter students would be required to solve the real life cases considering the theories taught in the class as the guidelines. The students are expected to come prepared on prior concepts before starting the fresh ones and regular reading of the newspaper. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. Assignments and reading material will be put across through respective official email IDs. Surprise test and quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

Major activities during the class:

1. Concepts are supported by practical examples and case lets.
2. Regular News Updates and integration with the concepts.
3. Management Dictionary and Management Colloquium (concept is supported by real life examples)
4. Assignments and presentations on current economic issues and events.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS:

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and logical mindset. Conceptual clarity is utmost important in this area for the proper application of those in business decision. Please ensure the following things during the course delivery:

- Students must attend 75% of the total classes conducted for the course in the semester.

- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Class starts with a quick revision of the previous session along with a quiz.
- Students should come up with the basic preparation of the chapter from text book scheduled for the day.
- Students are ready with their queries for discussion in the class room.
- Assignment and cases are to be submitted on the due dates only.
- Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
- Students will not be allowed to enter the class beyond 5 minutes pass the class scheduled time.
- Usage of cellular or Mobile phone are not allowed in the class room.

Academic Honesty:

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING:

Assessment Components	Weightage
Mid Term Exams	20%
End Term Exams	50%
Quiz and Assignment	10%
Class Presentations	10%
Class Participation and Case Study Discussion	10%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
QT04
FUNDAMENTALS OF STATISTICS
COURSE OUTLINE
SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. GANESH DASH

E-Mail: ganeshdash@jkl.u.edu.in

OFFICE: Room# 226(2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107554

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

In the ancient times Statistics was regarded only as the science of statecraft and was used to collect information relating to crimes, military strength, population, wealth, etc., for devising military and fiscal policies. But today, Statistics is not merely a by-product of the administrative set-up of the State but it embrace all science-social, physical and is finding numerous application in various diversified fields such as agriculture industry, sociology, biometry, planning, economics, business, management, insurance and aiding, and so on. Statistics (theory and methods) is used extensively by the government business or management, organizations in planning future programmers and formulating policy decision. It is rather impossible to think of any sphere of human activity where Statistics dose not creep in. In fact, to a very striking degree, the modern culture has become a statistical culture and there is no ground for misgivings regarding the practical radical realization of the dream of H.G. Wells, "Statistical thinking will one day be as necessary for effective citizenship as the ability to read and write". The subject of Statistics has acquired tremendous progress in the recent past so much so that an elementary knowledge of Statistical methods has become a part of the general education in the curricula of many academic and professional courses.

COURSE OBJECTIVES:

To enable students to

- Understand the basics of statistics
- Understand the calculation of descriptive statistics
- Understand the various measures of central tendency and dispersion
- Understand and have clarity on correlation and regression.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

- Understand the importance of statistics for managers,
- Present data in various forms,
- Compute various statistics and draw inferences from them,
- Use MS-Excel/ SPSS for performing statistical data analysis.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1	Introduction to Statistics: Importance	Text Book (TB)	Ch-1
2-3	Scales of Data, Data Classification and Presentation	TB	Ch-2
4	Frequency Distribution	TB	Ch-3,4
5	Measures of Central Tendency: Measures and Applications, Prerequisites for an ideal measure	TB	Ch-5
6-9	Mathematical Averages (Arithmetic Mean, Geometric Mean, Harmonic Mean), Positional Averages (Median and Mode), Partition Values (quartiles, deciles, percentiles)	TB	Ch-5
10	Recapitulation of concepts covered so far and numerical examples (Practice on SPSS/ Excel)		
11	Dispersion and its measures, Properties of a good measure	TB	Ch-6
12-15	Range, Interquartile range, standard deviation, variance, coefficient of variation	TB	Ch-6
16	Measures of skewness and kurtosis	TB	Ch-7
17	Exploratory Data Analysis: Five-number summary	TB	
18-19	Box plots, Descriptive Statistics	TB	
20	Recapitulation of concepts covered so far and numerical examples (Practice on SPSS/ Excel)	Quiz 1	
MID TERM			
21-22	Index Numbers: Concept, Types, Unweighted and Weighted Aggregates Index	TB	Ch-10
23-24	Average of Relatives Method, Quantity and Value Indices	TB	Ch-10
25	Linear Correlation and Regression Analysis	TB	Ch-8
25	Scatter Plot, Covariance	TB	Ch-8
26-28	Pearson's Correlation Coefficient, Spearman's rank correlation	TB	Ch-8
29-32	Fitting line to sample data, Sum of squares, Regression	TB	Ch-9

	assumptions, Test model reliability		
33-38	Recapitulation of concepts covered so far and numerical examples (Extensive Practice on SPSS/ Excel)	Quiz 2	
39	Group Presentation/ Live Project	To be notified	
40	Group Presentation/ Live Project	To be notified	
END TERM			

List of Cases/ Examples: The case studies (practice on SPSS/ Excel) will be selected according to the global trends at the time of the scheduled sessions. For case studies, please go through the books mentioned in this session plan.

TEXT BOOK AND ADDITIONAL READING MATERIALS:

- Gupta, S.C. (2016). *Fundamentals of Statistics*, 7/e. Mumbai: Himalaya. (TB)

ADDITIONAL READING MATERIALS:

- Sharma, J.K. (2014). *Fundamentals of business statistics*, 2/e. New Delhi: Vikas (Ref1)
- Bajpai, N. (2013). *Business statistics*, 2/e. New Delhi: Pearson (Ref2)

TEACHING METHODOLOGY/ PEDAGOGY:

Class sessions comprise a mixture of lectures (includes use of audio-visuals), interactive discussions, group presentations and special problem solving sessions. Being a practical subject with lot of emphasis on numerical problems and solutions, it has many prerequisites expected from students. Every teaching week will contain of three lessons, the first two outline the application of various concepts and theories of statistics to managerial issues and concerns through lectures and interactive discussions, whereas the third one is devoted to presenting cases/numerical problems, use of computers in addition to solving latest real life problems. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. Assignments and reading material will be put across through respective official email IDs. Surprise tests and quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.

3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switched off or on airplane mode. Usage of mobile in the class is strictly prohibited.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality and due attention is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Attendance	10%
Assignment Report and Presentation	10%
Quiz and Subject Awareness	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
GN14
MICRO ECONOMICS
COURSE OUTLINE
SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. SHEETAL MUNDRA

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OFFICE TEL: 0141-7107562

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Economics is the study of the way people and societies use limited resources in decision making. Economics as a subject is traditionally branched into microeconomics and macroeconomics based on unit of decision making. Micro economics focuses on the individual decision making units such as the customer and producer, which constitute two forces of supply and demand in the market. The world economies are becoming increasing market oriented and has faced many financial crises in the last decades. Thus, understanding about the truths of economics has become even vital in the affairs of people and nations. This course equips the students with the knowledge of the basic concepts of micro economics and enables them to understand the recent trends and tendencies in business environment at micro level and help them in efficient decision making. A microeconomics course has several common objectives that contribute to a student's learning in a business, finance or economics program.

COURSE OBJECTIVES:

1. To familiarize the students with economics concepts, theories and their application in the solution to management problems and the economic problems in their day to day life.
2. To make them understand the two market forces, demand side and supply side of the market and determination of market equilibrium.
3. To familiarize the students with the theory of production, theory of cost and, price and output determination in different market structures.
4. To enable them in to apply their understanding to contemporary economics issues and become familiar with some major economic debates.

LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

- Understand the fundamental economic concepts, tools and techniques of economic analysis and its applications in business world.
- Recognize and interpret a Demand Curve and a Supply Curve in the market, and should be able to identify the underlying determinants of each.
- Develop understanding about various production functions, cost concepts, revenue concepts and determination of break-even quantity.
- Understand the correlation between business costs, pricing and profit.
- Formulate the sales, output, pricing and market strategies against the dynamic business environment in different market structures.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session	Topics	Session Details	
1	Definition of Business Economics, and Fundamental Concepts, Definition of Business Economics, Difference between Business Economics and Economics	Chapter 1	Videos, Discussion, Examples from one's own life
2	Contribution and Application of Business Economics to Business, Some fundamentals concepts used in Business Decision.	Chapter 1	Discussion, numerical
3	Cardinal Utility Approach	Chapter 4	Examples and Discussion
4	Diminishing Marginal Utility	Chapter 4	Real world Examples, Discussion and case lets
5	Assignment and Presentation		
6	Law of Equi-Marginal Utility	Chapter 4	Numerical, case lets
7	Ordinal Utility Approach	Chapter 4	Examples and Discussion
8-9	Marginal Rate of Substitution, Budget Line and Consumer Equilibrium,	Chapter 4	Numerical, Examples and Discussion
10	Concept of Consumer Surplus	Chapter 4	Examples and

			Discussion
11	Assignment and Presentation		
12	Theory of Demand, Determinants of Demand	Chapter 3	Examples, Video, Numerical and Discussion
13	Law of Demand	Chapter 3	Case study: The law of demand in city of Gujrat
14	Change in Quantity Demanded Vs Change in Demand,	Chapter 3	Case let
15	Elasticity of Demand	Chapter 5	Numerical and Discussion
16	Types and Measurements of Elasticity of demands	Chapter 5	Derivations and Discussion
17	Factors Affecting Elasticity of Demand, Importance of the Elasticity of Demand	Chapter 5	Real World Examples and Discussion
18	Law of Supply, Determinants of Supply	Chapter 3	Examples and Discussion
19	Market Equilibrium.	Chapter 3	Examples and Discussion
20	Assignment and Presentation		
21	Meaning and Concept of Production, Factors of Production and Production Function, Fixed and Variable Factors	Chapter 7	Examples and Discussion
22-23	Law of Variable Proportion	Chapter 7	Examples and Discussion
24	Law of Returns to Scale	Chapter 7	Examples and Discussion
25	Economics and Diseconomies of Scale	Chapter 7	Real World Examples and Discussion

26	Assignment and Presentation		
27	Cost Concepts	Chapter 8	Examples and Discussion
28-29	Cost Function, Short Run and Long Run Cost Functions	Chapter 8	Examples and Discussion
30-31	Concepts of Revenue, Relationship of AR, MR and Price Elasticity	Chapter 8	Numerical, Examples and Discussion
32	Break even Analysis	Chapter 8	Numerical
33	Assignment and Presentation		
34	Price Determination under Perfect Competition	Chapter 9	Examples and Discussion
35	Pricing Under Monopoly	Chapter 9	Real World Examples and Discussion
36	Price Discrimination	Chapter 9	Real World Examples and Discussion
37	Pricing Under Monopolistic Competition	Chapter 9	Real World Examples and Discussion
38	Pricing Under Oligopoly	Chapter 9	Real World Examples and Discussion
39-40	Wrap-up		

Note: After the completion of each topic a student presentation will be scheduled during the next session.

Minor modifications & alteration might be required, depending on the composition & progress of the class

TEXT BOOK AND ADDITIONAL READING MATERIALS:

- Dwivedi, D. N. (2012). *Essentials of Business Economics*. New Delhi: Vikas Publishing House Pvt Ltd.

ADDITIONAL READING MATERIAL:

1. Dominick Savaltore (2011). *Micro Economics: Theory and Application*. Oxford (Schaum Series).
2. H.L. Ahuja (2014). *Principles of Economics*. New Delhi: S. Chand & Company Pvt. Ltd.
3. Lipsey's Chrystal (2011). *Economics*. Eleventh Edition. New Delhi: Oxford University Press.
4. Paul, A. Samuelson, William D Nordhaus (2009). *Economics*. 18th Edition. New Delhi: McGraw Hill Education.
5. Mankiw (2012). *Principles of Micro Economics*. New Delhi: CENGAGE Learning
6. T. R. Jain (Latest Edition). *Microeconomics: for BBA*. New Delhi: V K Publications.
7. www.economist.com

Note: Latest edition of the readings will be used.

TEACHING METHODOLOGY/PEDAGOGY:

The course is practical oriented and directly concerned with everyone at self, society and global level. The basic understanding of concepts is prerequisite for building the foundation for any managerial / leadership role. The course will be conducted by delivering intensive conceptual knowledge through theory, interaction and discussion. These concepts will be further filled up through practical problems/ real life examples and numerical. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. The students are expected to come prepared on prior concepts before starting the fresh ones and regular reading of the newspaper. Assignments and reading material will be put across through respective official email IDs. Surprise test and Quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

Major activities during the class:

1. Concepts are supported by practical examples, numerical.
2. Regular News Updates and integration with the concepts.
3. Economic Dictionary (concept is supported by real life examples).
4. Assignments and presentations on course topics, current economic issues and events.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS:

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and logical mindset. Conceptual clarity is utmost important in this area for the proper application of those in business decision. Please ensure the following things during the course delivery:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Class starts with a quick revision of the previous session along with a quiz.
- Students should come up with the basic preparation of the chapter from text book scheduled for the day.
- Students should be ready with their queries for discussion in the class room.
- Assignment and cases are to be submitted on the due dates only.
- Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
- Usage of cellular or Mobile phone are not allowed in the class room.

Intellectual Integrity and Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING:

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Economics’ Dictionary and Assignments on course topic	10%
Quiz/ test and presentations on current economic trends and event (Group Activity)	10%
Participation in class discussion and regularity in class	10%

Grading

Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
QT05
BUSINESS MATHEMATICS
COURSE OUTLINE
SEMESTER I, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. VINAY ASTHANA

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L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Business Mathematics is a compulsory course for B. Com. (Honours) students. Mathematics plays a significant role in solving practical business problems. Keeping this in mind, this course is designed to equip the students with the essential skills that are required for thorough understanding of various applications of mathematics in business. Students are expected to understand and apply these mathematical skills in the context of solving business problems.

COURSE OBJECTIVES:

The course aims to achieve the following objectives:

- To familiarize the students with the basic mathematical concepts
- To help students understand the role of mathematics in solving practical business problems
- To highlight some important business applications of mathematics
- To enable students to apply their knowledge of mathematics to find solutions to business problems

LEARNING OUTCOMES:

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

- Demonstrate an understanding of basic mathematical skills
- Outline the role and significance of mathematics in solving practical business problems

- Specify the key applications of mathematics in business
- Apply the knowledge of mathematics to solve the problems of the practical world of business

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1-2	Role and significance of mathematics in solving business problems		
3-4	Pre-requisite: basics of mathematics	Text book	Ch. 1
5-7	Sets	Text book Case	Ch. 19
8-11	Functions	Text book Case	Ch. 19
12	Revision		
13	Quiz 1		
14-16	Ratio, proportion and percentage	Text book	Ch. 1
17-19	Profit and loss	Text book	Ch. 10
20	Revision		
	MID TERM EXAM		
21-24	Interest	Text book	Ch. 14
25-28	Shares & dividends	Text book	Ch. 13
29	Partnership	Text book	Ch. 11
30	Foreign exchange conversion	Text book	Ch. 10
31	Revision		
32	Quiz 2		
33-37	Determinants and matrices	Text book	Ch. 9
38-39	Project presentations		
40	Revision		
	END TERM EXAM		

TEXT BOOK:

- Hazarika, P. (2014). *A Textbook of Business Mathematics, 3e*, New Delhi: S. Chand & Company

ADDITIONAL READING MATERIAL:

- Sharma, J.K. (2011). *Mathematics for management and computer applications*, 3/e. New Delhi: Galgotia Publication
- Ghosh, R. K., & Saha, S. (2007). *Business mathematics and statistics*, 9/e. Central Book Agency, Kolkata.
- Saha, S. (2000). *Business mathematics and quantitative techniques*. Central Book Agency, Kolkata.
- Bradley, T., & Patton, P. (2010). *Essential mathematics for economics and business*, 2/e. Wiley Publication.
- Mittal, P.K., Sathyaprasad, B.K., & Rao, M.K. (2009). *Mathematics & statistics for management*. Himalaya Publishing House.

TEACHING METHODOLOGY/ PEDAGOGY:

To ensure that the students are able to understand and apply the concepts, the teaching methodology of the course is based on a mix of lectures, cases, tutorials, and project work.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to fulfilling the University requirement of attendance, students are expected to actively participate in the classroom discussions, debates, assignments and projects. This is essential to facilitate peer learning process and help students develop their skills and capabilities. Towards this end, students must go through the required readings before coming to the class. To minimize distractions, use of mobiles and laptops is prohibited in the classroom. Students are required to be punctual in attending classes and they must strive to meet the deadlines set for various assignments. Late submissions of assignments will not be permitted.

Academic Honesty

Plagiarism is strictly unacceptable. Cheating during examinations or plagiarism in assignments will lead to strict disciplinary action.

OUTCOME ASSESSMENT AND GRADING:

The criteria for assess the learning outcomes of this course are as follows:

Assessment Criteria	Percentage
Class Participation	10%
Quizzes	10%
Project	10%
Mid-term Examination	20%
End term Examination	50%
Grand Total:	100%

BACHELOR OF COMMERCE (HONOURS)
LS05
BASIC COMMUNICATION SKILLS
COURSE OUTLINE
SEMESTER I (SOFT SKILLS PAPER), 2016-17

L-T-P : 2-0-0 (Max. Sessions – 10)
COURSE CREDITS : 1
SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is the first in a series of Four Soft Skills paper. The Syllabus of Soft Skills is divided into Four Modules to be engaged by External Industry Expert / Soft Skills Trainer for at least 10 Hours per Semester. It is preferred that Expert may take up to Two Hours per Week. However, in exceptional Cases where the Expert is available for short duration, the same may be concentrated in a higher number of Hours per week.

Module I:

Basic Communication Skills: Understanding of Communication Process Model, Channels and Barriers in Communication. Adopting a simple, concise and direct language. Identifying basic communication principles.

Application of Communication Model: Setting clear goals for clear communication, initiating communication, avoiding communication breakdown, taking personal responsibility and translating across Communication Styles (after identifying four communication styles). Importance of Listening for improved understanding.

LEARNING OUTCOMES:

Upon completion of the course, the student is expected to:

1. Identify and react accordingly on one-way and two-way communication scenarios.
2. Define the communication style followed by him / her.
3. Demonstrate active-listening skills.
4. Deal with challenging emotions.
5. Overcome cross-cultural barriers.
6. Recognize filters in himself / herself and others.
7. Express the Anger constructively.
8. Use grammatically correct language.
9. Speak impromptu on any business topic / current affairs.
10. Work effectively in diverse teams (As a part of Course activities and role plays).

TEXT BOOK:

- Sweeney, S. (2013). *English for Business Communication*. New Delhi: Cambridge University Press.
- Taylor, G. (2010). *English Conversation Practice*. New Delhi: McGraw Hill Education.

B.COM(HONS) BATCH 2016-19

1ST YEAR

2ND SEMESTER

DECEMBER, 2016 – APRIL, 2017



BACHELOR OF COMMERCE (HONOURS)
AC08
ADVANCED FINANCIAL ACCOUNTING
COURSE OUTLINE
SEMESTER-II, 2016-2017

INSTRUCTOR DETAILS

NAME: Dr. VAIBHAV KAUSHIK

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OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

The objective of this course is to provide the conceptual and practical issues covering the accounting for fair values, structured transactions, derivatives and foreign operations. This course is designed to familiarize the students with the infrastructure and institutional elements that accountants attempt to record, including the financial reporting incentives facing companies, accounting for taxes, accounting for assets and liabilities, impairment of assets, provide an overview of the GAAP to the relevant transactions, including journal entries and financial statements.

COURSE OBJECTIVES:

This Course would help students to

4. Understand the nature and purpose of financial accounting and to know the dimensions of financial statement analysis.
5. Learn about the consolidated accounting reports and their contents
6. Discuss IFRS and its implication on accounting for assets, liabilities and equity of the company.
7. Identify differences in financial reporting and to discuss the variations with the users of the financial reports.
8. Understand the accounting process of business combination with due focus on related IAS and IFRS.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

4. They should be able to prepare income statement and balance sheet for partnership business.
5. To analyze the tools, definitions and acceptable practices of financial accounting based on the principles of Generally Accepted Accounting Principles.
6. Understand the account for Consignment and Joint Ventures.
7. To apply the procedural treatments of accounting standards on assets, liabilities, income and expenses.
8. Learn how accounting information fit into the legal framework of the company.
9. Analyze and interpret how a financial and real economic fluctuation affects the financial statement of the company.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Meaning, advantage, and disadvantages of single entry system, distinction between double entry and single entry system	TB		
C	S2	T	GAAP framework and standards	TB		
C	S3	T	Ascertainment of profit, net worth method, conversion method.	TB		PA-1
C	S4	T	preparation of various accounts	TB		
C	S5	P	Case discussion and Review of Assignment		Case Study	

	S6		Re-cap			
C	S7	T	Definition of income, Measurement of business income, Net worth method.	TB		
C	S8	P	Matching of income and Expenses method, comparison of both the methods	TB		
C	S9		procedure for measurement of business income, salient features of business income	TB		
C	S10	P	Meaning and salient feature of economic concept of income	TB		
	S11		Re-Cap			
	S12		Mid-Term Examination			
C	S13	P	Definition of revenue, factors, timing of revenue recognition, methods to ascertain recognition of revenue.	TB		PA-2
C	S14	P	Proportionate or percentage completion method, instalment method of revenue recognition	TB		
C	S15	P	Recognition of completion of production process, revenue recognition on holding of assets	TB		

	S16		Class Presentation			
	S17		Class Test/Quiz/presentation			
C	S18	T	Concept of recognition of expenses, AS-9 on revenue recognition.	TB		PA-3
C	S19	P	Accounting for : past adjustments and gurantee	TB		
C	S20	P	Admission of partner, Retirement of partner	TB		
C	S21	T	Admission of partner, Retirement of partner (Cont.)	TB		
C	S22	P	Admission of partner, Retirement of partner (Cont.)	TB		
C	S23	P	Assignment of life policy	TB		
C	S24	P	Amalgamation and sale of business, Dissolution	TB		PA-4
C	S25	P	Amalgamation and sale of business, Dissolution (Cont.)	TB		
C	S26	T	Insolvency, Piecemeal distribution	TB		
C	S27	T	Insolvency, Piecemeal distribution (Cont.)	TB		
C	S28	P	Procedures and Disposal	TB		
	S29		Re-cap			
	S30		Query Session & Review of Assignment			

C	S31	T	Consignments: features, Accounting treatment in the books of the consignor and consignee	TB		
C	S32	T	Accounting treatment in the books of the consignor and consignee (Cont.)	TB		CP
C	S33	P	Joint ventures: accounting procedures	TB		
C	S34	P	Joint ventures: accounting procedures (Cont.)	TB		
C	S35	P	joint bank account, record maintained by co-venture of all transactions and only his own transactions	TB	Case Study	
C	S36	T	Memorandum joint venture account.	TB		
C	S37	T	MEMORANDUM JOINT VENTURE ACCOUNT. (CONT.)	TB		
	S38		Review of Assignment			
	S39		Full Revision			
	S40		Class Test and Presentation			

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Khatri K. Dhanesh (2014), *Financial Accounting*, 2/E New Delhi: McGraw- Hill.

ADDITIONAL READING MATERIAL:

1. Chowdhry, A.(2011). *Fundamentals of Accounting and Financial Analysis*, Pearson Education.
2. Agarwal, R.and Srinivasan, R.(2010). *Accounting Made Easy*, New Delhi, Tata McGraw-Hill.
3. Rajasekaran V., Lalitha R.(2009). *Financial Accounting*, New Delhi, Pearson Education
4. Gupta, A.(2011). *Financial Accounting for Management*, New Delhi, Pearson Education.
5. Maheshwari, S. N. (2011). *Financial Accounting for Management*, New Delhi, Vikas Publishing House.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

8. Students must attend 75% of the total classes conducted for the course in the semester.
9. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
10. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
11. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
12. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
13. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
14. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
AC05
COST ACCOUNTING
COURSE OUTLINE
SEMESTER II, 2016-17

INSTRUCTOR DETAILS

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OFFICE TEL: 0141- 7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Cost Accounting is a mandatory course for the student of B.Com (H), aimed to equip students on various aspects of cost ascertainment and cost control techniques. The subject explains the concept and role of cost accounting in the business management of manufacturing and service sector companies. The subject helps the students in defining cost and their impact on the value creation in the firm.

COURSE OBJECTIVES:

This Course would help student to

1. State and evaluate choices between alternative product costing systems and methods in a cost-benefit context.
2. To develop an understanding of students to utilize cost data in planning and control.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Calculate cost unit/batch/ process/ product/ segment wise.
2. Select the cost according to their impact on business.
3. Use various cost control techniques to minimize the material, labor and overhead costs.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	Reading Materials
C1	S1	T	Introduction to costing, Definition, Meaning, Scope and Objective of Cost Accounting, Costing as an Aid to Management	Ch.1(TB)
C1	S2	T	Importance, advantages, limitation of cost accounting	Ch.1(TB)
C2	S3	T	Comparing Financial Accounting, Cost Accounting and Management Accounting.	Ch.2(TB)
C2	S4	T	Introduction to cost centre, cost unit, type of costs, cost and expenses, Element of cost, classification of cost, Need for Classification	Ch.2(TB)
C3	S5	T	Introduction to Method of costing, Batch costing, process costing, contract costing Job Costing, Various techniques of recording costing data	Ch.3(TB)
C4	S6	P	Preparation of Cost Sheet, format and practical exercise to calculate the cost per unit and total cost	Ch.4(TB)
C3	S7	P	Discussion of Practical Assignment	Ch.3(TB)
	S8	P	Discussion of Practical Assignment	
	S9		Class Test/Quiz/presentation-1	
C3	S10	T	Material Accounting, Purchase Function, Centralized and Decentralized Purchase System, Purchase Procedure,	Ch.3(TB)
C3	S11	T	Storing of materials; ABC Analysis, VED Analysis, EOQ, Perpetual Inventory System, JIT Inventory	
C6	S12	P	Practical on fixation of various levels of material, calculation of EOQ,	Ch.6(TB)
C6	S12	P	Valuation of Issue of material , LIFO, FIFO, Average Method	

	S13		Class Test/Quiz/presentation-2	
C5	S14	P	Review of Practical Assignment	Ch.5(TB)
C5	S15	P	Review of Practical Assignment	
C5	S16	T	Labor Cost Management: Types labor, accounting treatment of labor cost, Ideal time, overtime, adjustment,	Ch.5(TB)
	S17	T	Labor turnover, cause of labor turnover, Time study, motion study, fixation of standard time	
	S18		REVIEW and RECAP Before MID TERM EXAM	
	S19-S20		MID TERM EXAMINATION	
	S21		Discussing the Mid- term Paper and student performance	
C5	S22	T	Remuneration and incentive plans, labour bonus system	Ch.5(TB)
C5	S23	P	Practical on calculation of labour cost, under time rate, piece rate, and other bonus plan system	Ch.5(TB)
	S24	P	Review of Practical Assignment	
	S25	P	Review of Practical Assignment	
C7	S26	T	Field Study/ Project on contemporary labor payment practice (Group wise projects)	Ch.7(TB)
C7	S27	P	Project Report Presentation- Group wise	Ch.7(TB)
C7	S28	P	Overhead cost Management: Introduction to overhead components in cost structure, types of overheads,	Ch.7(TB)
	S29	P	Overhead cost allocation, apportionment and absorption of factory overheads. Accounting treatment of under and over absorption of overheads	
C8	S30	P	Primary and Secondary Distribution summary of overhead costs	Ch.8(TB)
C8	S31	P	Machine hour rate method of calculating overhead cost	Ch.8(TB)

	S32		Class Test/Quiz/presentation-3	
C8	S33	P	Review of Practical assignment on overhead	Ch.8(TB)
C8	S34	P	Review of Practical assignment on overhead	Ch.8(TB)
C8	S35	P	Review of Practical assignment on overhead	Ch.8(TB)
C8	S36	P	Case study analysis	Ch.8(TB)
C8	S37	P	Case study analysis	Ch.8(TB)
C8	S38	P	Case study analysis	Ch.8(TB)
	S39	P	Discussion on Learning Outcomes from the Course	
	S40	P	FINAL REVIEW AND RECAP	

TB= Text Book

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Bhattacharya, Ashish K. (2016). *Principles and practice of cost accounting, 3/e.* New Delhi: PHI Learning Pvt. Ltd.

ADDITIONAL READING MATERIAL:

1. Khan, M Y & Jain, P.K.(2015). Cost Accounting. New Delhi: Tata McGraw Hill Publication.
2. Arora, M.N. (2014). *A text book of cost and management accounting, 8/e.* New Delhi: Vikas Publication.
3. Jain, S.P., & Narang, K.L. (2014). *Cost accounting.* New Delhi: Kalyani Publishers.
4. Pillai, R.S.N., & Bagavathi, V. (2009). *Cost accounting.* New Delhi: S. Chand and Company Ltd.
5. Banerjee, Bhabtosh (2013). *Cost accounting: Theory and practice, 12/e..* New Delhi, PHI Learning Pvt. Ltd.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
GN12
ENVIRONMENTAL STUDIES
COURSE OUTLINE
SEMESTER II, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. Ganesh Dash

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OFFICE: Room# 226(2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107554

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forest, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. The United Nations Conference on Environment and Development held in Rio de Janeiro in 1992 and world Summit on Sustainable Development at Johannesburg in 2002 have drawn the attention of people around the globe to the deteriorating condition of our environment. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

In spite of the deteriorating status of the environment, study of environment have so far not received adequate attention in our academic programmes. Recognizing this, the Hon'ble Supreme Court directed the UGC to introduce a basic course on environment at every level in college education. Accordingly, the matter was considered by UGC and it was decided that a six months compulsory core module course in environmental studies may be prepared and compulsorily implemented in all the University/Colleges of India. The experts committee appointed by the UGC has looked into all the pertinent questions, issues and other relevant matters. This was followed by framing of the core module syllabus for environmental studies for undergraduate courses of all branches of Higher Education. We are deeply conscious that there are bound to be gaps between the ideal and real. Genuine endeavour is required to minimize the gaps by intellectual and material inputs. The success of this course will depend on the initiative and drive of the teachers and the receptive students.

COURSE OBJECTIVES:

To enable students

- To understand Multidisciplinary nature of environmental studies
- To understand the concept of Natural Resources : Renewable and non-renewable resources
- To understand Biodiversity and its conservation
- To have clarity on Environmental Pollution.
- To have a better idea on the concept of Social Issues and the Environment.

COURSE LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Acquire awareness about one's well-being in the context of social and natural environment.
2. Understand individual role in pollution prevention and its importance
3. Explores important aspects of one's socio-civic environment and comprehends their working.
4. Understands and interprets the spatial and interactive relationship between man and his environment.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1	Multidisciplinary nature of environmental studies	TB	U-1
2-5	Definition, scope and importance, Need for public awareness.	TB	U-1
6	Natural Resources	TB	U-2
7-12	Renewable and non-renewable resources, Natural resources and associated problems, Water resources, Mineral resources, Food resources, Energy resources	TB	U-2
13	Ecosystems	TB	U-3
14-17	Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Ecological succession, Food chains, food webs and ecological pyramids.	TB	U-3
18-20	Recapitulation of concepts covered so far and field work	Quiz 1	
MID TERM			
21	Environmental Pollution	TB	U-5
22-29	Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution, Solid waste Management: Causes, effects and control measures of urban and industrial wastes.	TB	U-5
30	Social Issues and the Environment	TB	U-6
31-35	From Unsustainable to Sustainable development, urban problems related to energy, Water conservation, Resettlement and rehabilitation of people; its problems and concerns, Climate change,	TB	U-6

	global warming, acid rain, ozone layer depletion		
36-38	Recapitulation of concepts covered so far and field work	Quiz 2	
39	Group Presentation/ Live Project	To be notified	
40	Group Presentation/ Live Project	To be notified	
END TERM			

List of Cases/ Examples/ Field Works: The case studies will be selected according to the global trends at the time of the scheduled sessions. For case studies, please go through the books mentioned in this session plan.

TEXT BOOK:

- Erach, Bharucha (2013). *Text book of environmental studies for undergraduate courses (2/e)*. New Delhi: University Press India (Pvt.) Ltd. (TB)

ADDITIONAL READING MATERIALS:

- Shukla, A., Singh, R., & Kumar, A. (2014). *Environmental science, fundamental, ethics and laws*. New Delhi: I K International Publishing House Pvt. Ltd.
- Agarwal, K.C. (2010). *Environmental biology*. Bikaner: Nidi Publ. Ltd.
- Sharma B.K. (2001). *Environmental chemistry*. Meerut: Goel Publ. House.

TEACHING METHODOLOGY/ PEDAGOGY:

Class sessions comprise a mixture of lectures (includes use of audio-visuals), interactive discussions, group presentations and special presentation sessions. Being a practical subject with lot of emphasis on real life situations, it has many prerequisites expected from students. Every teaching week will contain of three lessons, the first two outline the application of various concepts and theories of environmental studies to managerial issues and concerns through lectures and interactive discussions, whereas the third one is devoted to presenting cases/field works in addition to solving latest real life problems. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. Assignments and reading material will be put across through respective official email IDs. Surprise tests and quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.

10. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
11. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
12. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
13. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
14. Students are required to put their mobile phones on switched off or on airplane mode. Usage of mobile in the class is strictly prohibited.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality and due attention is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Attendance	10%
Assignment Report and Presentation	10%
Quiz and Subject Awareness	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
LS03
BUSINESS COMMUNICATIONS
COURSE OUTLINE
SEMESTER II, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. UPASANA SINGH
E-Mail: upanasasingh@jkl.edu.in
OFFICE: Room# 221(2nd FLOOR, IM BLOCK)
OFFICE TEL: 0141-7107549

L-T-P: 3-0-0
COURSE CREDITS: 3
SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Peter Drucker, the management guru, had this to say about business communication courses in general, "... they (business communication courses) teach the one thing that is perhaps the most valuable for the future employee to know ... This one basic skill is the ability to organize and express ideas in writing and in speaking ... The letter, the report, or memorandum, the 'ten-minute' presentation' to a committee are basic tools of an employee." In a knowledge-based economy, the ability to communicate information in clear and concise terms is becoming more important and more critical to the career of young graduates. Business Communication course is intended to meet the demand for graduates who are trained to communicate effectively in business settings.

COURSE OBJECTIVES:

To enable Students to

1. Gain a general understanding of communication as a process.
2. Become more effective meeting participants and to ensure more productive meetings.

3. Learn to pay attention to the writer's objectives, the reader's needs, the reader-writer relationship and the context.
4. Develop better reading skills.
5. To become more effective confident speakers and deliver persuasive presentations.

LEARNING OUTCOMES:

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

1. understand the fundamental principles of effective business communication;
2. apply the critical and creative thinking abilities necessary for effective communication in today's business world;
3. organize and express ideas in writing and speaking to produce messages suitably tailored for the topic, objective, audience, communication medium and context; and
4. demonstrate clarity, precision, conciseness and coherence in your use of language.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session	Topic	Readings
1-2	Essentials of Communication: Definition, Types, Purpose,	Text Book Chapter -1
3-4	Importance, Process, Features, Role creative thinking and emotions in communication,	Text Book Chapter-1
5	Barriers to communications	Text Book Chapter 1
6-7	Classroom Exercise and Activity	

8-9	Developing Listening skills: Listening Vs. Hearing, Advantages, process, Types	Text Book Chapter 9
9-10	Barrier to effective listening, steps to active listening, Techniques to effective listening.	Text Book Chapter 9
11	Classroom exercise	
15-16	Importance of Non-Verbal Communication: Body language Eye contact, Facial Expressions, Gestures, Posture, Proxemics, Paralinguistic feature.	Text book Chapter- 10
17-18	Class room exercises and activity	
19	Recapitulation	
20	Quiz	
MID TERM EXAMINATION		
21-22	Importance of Paralinguistic Features: Voice, Volume, Pitch, Intonation, Pauses, Rate, Vocalized Pauses and Vocal Cues.	Text Book Chapter 10
23	Developing Speaking Skills: Public speaking, Choosing and appropriate pattern and method,	Text Book Chapter 12
24-26	Group Discussion- Purpose, Difference between GD and Debate, Opening and Ending a GD.	Text Book Chapter 12
27	Class room exercise	

29	Personality Traits to be Evaluated, dynamics of Group Behaviour	Group Communication Exercise
30	Case Analysis	
31	Presentation Skills: Combating Nervousness and Stage Fright, Beginning and Ending of a Presentation,	Text Book Chapter 11
32	Dynamics of Team Presentations, Using Slides and Audio-Visual Aids.	Text Book Chapter 11
33-35	Exercise on presentation Skills	
36	Reading Skills: Need, benefit& speed of reading, Steps to effective reading,	Text Book Chapter 8
37	Overcoming obstacles, Types.	Text Book Chapter 8
38	Improving Writing skills: Types of written messages, Importance keeping audience in mind,	Ref. Book 1. Chapter 6
39	Characteristics of good writing, Planning and execution of message	Ref. Book 1 Chapter 7
40	Quiz	
END TERM EXAMINATION		

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Kumar, S. & Lata, P. (2011). *Communication skills. 2 e.* New Delhi: Oxford University Press

ADDITIONAL READING MATERIAL:

1. Mukerjee, H. S. (2013). *Business Communication: Connecting at Work*. New Delhi: Oxford University Press.
2. Raman, M., & Sharma, S. (2011). *Technical communication: Principles and practice, 2/e*. New Delhi: OUP.
3. Mohan, K., & Raman, M. (2000). *Effective English communication*. New Delhi: Tata-McGraw Hill.
4. Raman, M., & Singh, N.P. (1994). *Speaking English effectively*. New Delhi: Macmillan.
5. Sasikumar, V., & Dhamija, P.V. (2007). *Spoken English: A self-learning guide to conversation practice*. New Delhi: Tata-McGraw Hill.
6. Kaul, A. (2010). *Business communication, 2/e*. New Delhi: PHI.

TEACHING METHODOLOGY/ PEDAGOGY:

This is mainly a classroom-based course. Topics will be covered through class room exercises case study debate and discussions that will give students more practical inputs. Students are encouraged to use their textbook as a tool to help themselves to respond to the case study assignments. The instructor will aim to keep the course material interactive and varied. In order to cater to a variety of learners, lectures using video, print visuals, audio, and culminating with group work will be employed along with student-led seminars.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

Success in this course depends on attendance. It is your responsibility to take notes, to obtain missed assignments, announcements or material handouts for any classes you have missed. The learning in the class greatly depends upon the discussion which revolve round the course. The students will be required to indulge more in discussion and debate to get into the depth of the topic. The role of the teacher in the classroom will be to facilitate and encourage students and hone their capabilities to be the future manager. Students are required to attempt the class assignments with utmost honesty. Plagiarized or copied assignment and default in submissions on due dates will lead to loss of internal assessment grade. Students must come prepared with the cases, reading materials given. Use of mobiles and laptops during class hours are strictly not allowed. Students found using any such gadgets will be expelled from

the class. As students perform specific tasks, they must show the instructor and the class that they are thinking like a business communication professional and improving their understanding of the discipline.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage	Efforts Category
Continuous Assessment	30%	Individual
Class Participation	10%	
Presentation	10%	
Quiz and Assignments	10%	
Mid-term Examination	20%	Individual
End-term Examination	50%	Individual
Grand Total:	100%	

BACHELOR OF COMMERCE (HONOURS)
GN15
MACRO ECONOMICS
COURSE OUTLINE
SEMESTER II, 2016-17

INSTRUCTOR DETAILS

NAME: Dr. SHEETAL MUNDRA

E-Mail: sheetalmundra@jklu.edu.in

OFFICE: Room# 207(2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107562

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

Economics is the study of the way people and societies use limited resources in decision making. Economics as a subject is traditionally branched into microeconomics and macroeconomics based on unit of decision making. The basic objectives of the course entitled Introduction of Macro Economics is to introduce and equip the students with some basic concepts used in Macro Economic analysis, also gives the students an overview of major macroeconomics issues that constitutes the subject matter of Macro Economics. The importance of macroeconomics as a subject of study has increased immensely over the past two decades due to the persistence of macroeconomics problems such as achieving and maintaining a reasonably high growth rate, preventing growth of unemployment and promotion of employment, restricting inflation to a desirable rate, and stabilizing the financial market. This course helps the students in understanding the regular uptrend and downturn in the economy and enables them to do appropriate business decision.

COURSE OBJECTIVES

1. To equip them with some basic concepts of macroeconomic analysis and their interplay for understanding the macroeconomic environment like Aggregate Demand and Aggregate Supply, Consumption, Saving, Investment, Money, MEC and Multiplier.
2. To provide students an understanding of circular flow of national income and the theories of Income determination in simple economy model.

3. To give insights of the major macroeconomic issues as economic growth, monetary theory, government debt, inflation, unemployment, exchange rate and business cycle etc.
4. To provide an understanding that how government policies, such as change in interest rate and bank rate affects the consumption and saving behavior of the people and the economy as a whole and how it will affect the industries.
5. To enable the students to do appropriate business decision regarding the current and future business environment.

COURSE LEARNING OUTCOMES

Upon completion of the course, students will be able to:

1. The student should be able to understand the different concepts, tools and techniques of macroeconomic analysis.
2. Develops understanding about the various macroeconomic variables and their interdependence and interrelation with each other like income, saving, consumption, investment, rate of interest, MEC and multiplier etc.
3. Enables the students to understand the basic problems of an economy which have been faced by the countries and policy makers over time like achieving high rate of growth, controlling inflation, preventing business cycles and solving problems of unemployment and poverty.
4. Enable the students to do appropriate business decision regarding the current and future business environment and creating safeguards against any unfavorable conditions in business.

COURSE OUTLINE (TENTATIVE SESSION PLAN)

Session	Topic	Session Details	
1-1	Meaning, Micro Economics Vs Macro Economics, Significance, limitations, Few Concepts used in Macro Economics	Text Book, Chapter- 1	Examples and Discussion
2-2	Circular Flow of Income and Expenditure in Two sector economy.	Text Book, Chapter-3	Videos, Discussion and Examples
3-3	Circular Flow of Income and Expenditure in Three and Four sector economy.	Text Book, Chapter-3	Discussion and Examples

4-4	Presentation on Major withdrawals and injections in Indian economy.		
5-6	National Income, Concepts and Definition, Methods of Measurement of National Income,	Text Book, Chapter-4	Numerical, Examples and Discussion
7-7	Numerical on National income & Discussion on the different concepts of National income in India and their relevance		
8-9	Classical Model of Income Determination	Text Book, Chapter- 5	Examples and Discussion
10-11	Keynesian Theory of Income Determination-A Simple Economy Model	Text Book, Chapter- 6	Examples and Discussion
12-12	Presentations and discussion on the last one year major macroeconomic issues based on the assignment of collection the news from the newspaper and magazines.		
13-13	Income Determination in Closed Economy and open economy	Text Book, Chapter- 7	Examples and Discussion
14-15	Multiplier , types and significance, The Paradox of Thrift and the Multiplier	Text Book, Chapter- 6	Examples, Numerical and Discussion
16-16	Presentation on importance of the Foreign Direct investment in Indian economy		
17-17	Money, kinds of Money and Functions of Money	Text Book, Chapter-11	Videos, Discussion, Examples

18-18	Prepare an assignment on the different forms of currency in Indian economy and its future		
19-19	Supply of Money	Text Book, Chapter-12	Discussion, Examples, Numerical
20-20	Demand for Money	Reference Book	Discussion, Examples
21-22	The Classical Theory of Money and Interest(Cambridge's)	Text Book, Chapter-13	Discussion, Examples
23-23	Theory of Money and Interest(Keynesian)	Text Book, Chapter-14	Discussion, Examples
24-24	Comparison between Keynesian and Cambridge's Theory of Interest and Money.	Text Book, Chapter-14	Discussion, Examples
25-26	Introduction of IS-LM Model in Two Sector Model , Derivation of IS and LM curve	Text Book, Chapter-16	Discussion
27-27	General Equilibrium Determination with the help of IS-LM Curve , Shifts in IS-LM Curve,	Text Book, Chapter-16	Discussion
28-29	Inflation; Meaning, Measures, Control Measures	Text Book, Chapter-23 & 24	Video, Numerical, Examples and Discussion, case let
30-30	Presentation and discussion on the present inflationary trends in India		
31-32	Monetary and Fiscal policy-Objectives and Instruments.	Text Book, Chapter-30 & 31	Discussion, Examples case let

33	Presentation on the current Monetary and Fiscal measures taken by Gov. and their effects in Indian economy		
34-34	Inflation and rate of Employment, Kinds of unemployment, Phillips Curve	Text book, Chapter-25	Examples and Discussion
35-36	Balance of Payment, Meaning, Accounts of BOP, Disequilibrium of BOP	Text book, Chapter-27	Video, Numerical, Examples and Discussion
37-38	Exchange Rate-Fixed and Flexible , Determination of Exchange Rate, Purchasing Power Parity	Text book, Chapter-26	Video, Numerical, Examples and Discussion, case let
39-39	Presentation on the current trade deficit and exchange reserve in India and impact of it on Indian Growth		
40-40	Wrap up		

Note: After the completion of each topic a student presentation will be scheduled during the next session. Minor modifications & alteration might be required, depending on the composition & progress of the class

TEXT BOOK AND ADDITIONAL READING MATERIALS

- Dwivedi, D. N. (2015). *Macroeconomics: Theory and policy*. New Delhi: Vikas Publishing House Pvt. Ltd.

ADDITIONAL READING MATERIAL

1. Mankiw, Gregory N. (2012). **Principles of Macro Economics**. New Delhi: CENGAGE Learning
2. H.L. Ahuja (2015). *Principles of Economics*. New Delhi: S. Chand & Company Pvt. Ltd.
3. Lipsey's Chrystal (2015). **Economics**. Edition: 13 Rev ed, 2015 New Delhi: Oxford University Press.
4. Edward Shapiro (2013). **Macroeconomic Analysis**. New Delhi: Galgotia Publications.
5. T. R. Jain (2015). *Macroeconomics: for BBA*. New Delhi: V K Publications.

6. www.economist.com

Note: Latest edition of the readings will be used.

TEACHING METHODOLOGY/PEDAGOGY

The course is practical oriented and directly concerned with macro environment, which surrounds us. The basic understanding of concepts is prerequisite for building the foundation for any managerial / leadership role. The course will be conducted by delivering intensive conceptual knowledge through theory, interaction and discussion. These concepts will be further filled up through real problems, current economic issues and numerical. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. The students are expected to come prepared on prior concepts before starting the fresh ones and regular reading of the newspaper. Assignments and reading material will be put across through respective official email IDs. Surprise test and Quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

Major activities during the class:

1. Concepts are supported by practical examples, numerical.
2. Regular News Updates and integration with the concepts.
3. Economic Dictionary (concept is supported by real life examples).
4. Assignments and presentations on course topics, current economic issues and events.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and logical mindset. Conceptual clarity is utmost important in this area for the proper application of those in business decision. Please ensure the following things during the course delivery:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Class starts with a quick revision of the previous session along with a quiz.
- Students should come up with the basic preparation of the chapter from text book scheduled for the day.
- Students should be ready with their queries for discussion in the class room.
- Assignment and cases are to be submitted on the due dates only.

- Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
- Usage of cellular or Mobile phone are not allowed in the class room.

Intellectual Integrity and Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Economics’ Dictionary and Assignments on course topic	10%
Quiz/ test and presentations on current economic trends and event (Group Activity)	10%
Participation in class discussion and regularity in class	10%

Grading

Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
IT10
COMPUTER APPLICATIONS IN BUSINESS
COURSE OUTLINE
SEMESTER II, 2016-17

INSTRUCTOR DETAILS

Name: Dr. ASHWINI SHARMA

E-Mail: ashwinisharma@jklu.edu.in

Office: Room # 227 (IM Block, II Floor)

Office Tel: 0141-7107533

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

Computer proficiency and use of other information technology (IT) tools have become an integral part of a business manager's toolkit in present times. Irrespective of the nature of business or functional area, a manager is expected to understand and develop proficiency in utilizing these technologies for enhancing workplace effectiveness and efficiency. The present course provides foundation concepts of computers and IT and at the same time develops hands-on skills in using basic workplace automation software, such as word processors, spreadsheets and presentation software. Students will be able to learn about the important aspects relating to information technology work environment, communication and teamwork. They will be exposed to the basics of computer hardware components, operating systems and peripheral devices and then move on to see how all these come into play when they begin to work with various office automation software. After successfully completing the course, they will be able to create professional documents and presentations using MS-Word, MS-Excel, and MS-Power Point software. Developing business relevant spreadsheet skills will remain one of the thrust areas of the course. The course flow will be guided by a tentative session plan which will always remain open to modifications as the class proceeds.

COURSE OBJECTIVES

1. Help students understand basic taxonomy of computers and other peripherals.
2. Enable students to learn and use office automation software to create professional text documents, spreadsheets and presentations.

3. Develop basic data analysis and charting skills using spreadsheet software.
4. Understand business applications of contemporary information technologies.

LEARNING OUTCOMES

Upon successful completion, the student should be able to:

1. Understand the basic taxonomy of computers and its associated peripherals.
2. Work with basic computer software like MS-Windows, MS-Office and create professional documents under these applications.
3. Understand the use of Internet services from a business perspective.
4. Be aware of contemporary information technologies and their business applications.

COURSE OUTLINE (TENTATIVE SESSION PLAN)

Week/ Session	Topic	Readings/References	
Week 1 (1-3)	Computer Fundamentals: Hardware & Software; Programming Languages and Language Processors	Text Book	Chapters 1,3,4,11, 13
Week 2 (4-6)	Evolution of. Computers; Operating System Fundamentals: Classification and Functions of Operating Systems, Introduction to popular operating systems	Text Book (Chapters 2,14) Video Lectures (Links TBA)	
Week 3 (7-9)	MS-Word: Ribbon Layout, Creating, Editing and Formatting Text Documents, Spelling & Grammar Check, Page Setup	Reference Links (TBA)/Online Tutorials	
Week 4-5 (10-15)	Working with Tables and Pictures in Word Documents, Headers & Footers, Table of Contents, Document Review, Mail Merging	Reference Links (TBA)/Online Tutorials	

Week 6-7 (16-21)	MS-Power Point: Creating Slide Shows, Adding audio-video clips and animation, importing objects, creating slide masters, using narration, Slide Handouts, Presentation design guidelines and pitfalls	Reference Links (TBA)/ Online Tutorials
Week 8-9 (22-27)	MS Excel (Creating, Formatting & linking spreadsheets)	Reference Links (TBA)/Online Tutorials
Week 10-12 (28-36)	MS Excel (Using Formulas & Mathematical/ Statistical/Financial Functions, Charting, Data Validation and Data Analysis, Conditional Formatting, Goal Seek Analysis, Lookup Functions, Pivot Tables and Pivot Charts)	Reference Links (TBA)/Online Tutorials
Week 13 (37-39)	Computer Networks and Internet Fundamentals, Contemporary IT tools and their applications in Business	Text Book (Chapters 21,24)/ Reference Links (TBA)
Week 14 (40)	FINAL REVIEW AND RECAP	

Note: Session Plan is tentative and may require adjustments depending on the progress of class.

TEXT BOOK AND READING MATERIAL

- Leon, Alexis and Leon, Mathews (Latest Edition). Fundamentals of Information Technology. New Delhi, Vikas Publishing. [ISBN: 9788182092457]
- Saxena, Sanjay (2015). A First Course in Computers (Based on Windows 8 and MS Office 2013). New Delhi, Vikas Publishing. [ISBN: 9789325980822]

The first title shall be used as the Text book. Links of supplementary readings and exercises shall be made available during the classes.

TEACHING METHODOLOGY/PEDAGOGY

The course is highly practical in nature and will involve more of interactive and participative sessions. Students will be required to do several class exercises from time to time on their laptops/computer labs. This emphasizes that learning by doing will be the underlying principle throughout the course. Surprise quizzes and exercises may also be conducted at times. Therefore students are expected to have all lessons prepared on the dates indicated, to come to the class with the required materials, to take notes, and to read the assignments by the dates due. Assignments turned in late will not be entertained. Students will also be provided links to various e-resources that they are expected to view/download at their own leisure. However, it is expected that they view/download the material and progress as soon as they are made available.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS

Classes shall be conducted as per the notified time table. Looking at the highly practical and hands-on nature of the course, a high degree of student involvement in the classroom would be a prerequisite for achieving the course objectives. Please do not hesitate in asking questions or clearing doubts during the sessions. I would be happy to handle the queries during the session itself. It is highly recommended to practice the skills acquired else you will not be able to remember them. Though there will be space for informal exchanges once in a while but Classroom decorum shall need to be maintained under all circumstances. Regularity and punctuality in attending the classes can never be over emphasized. There will be no make up for any of the missed/late assignment/quizzes/presentation. All of you will be observed and assessed on these as well.

OUTCOME ASSESSMENT AND GRADING

Though there will be some pen and paper quizzes as part of the evaluation during the term, major emphasis will be on the extent of achievement of learning outcomes of the course. There will be regular assignments, presentation and hands-on exercises to ensure the same and students shall be assessed on all of these. These components shall make up for 30 % of the evaluation while mid-term and end-term examinations shall constitute 20% and 50% respectively. Grading scheme shall be applicable as per the University's norms.

Assessment Criteria	Weightage
Continuous Assessment	30 %
Attendance & Participation	10%
Quiz, Assignments, Presentations	10%
Hands-On Skill Test	10%
Mid Term Examination	20 %
End Term Examination	50 %
TOTAL	100 %

BACHELOR OF COMMERCE (HONOURS)
LS06
ORAL COMMUNICATION SKILLS
COURSE OUTLINE
SEMESTER II (SOFT SKILLS PAPER), 2016-17

L-T-P : 2-0-0 (Max. Sessions – 10)

COURSE CREDITS : 1

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is the second in a series of Four Soft Skills paper. The Syllabus of Soft Skills is divided into Four Modules to be engaged by External Industry Expert / Soft Skills Trainer for atleast 10 Hours per Semester. It is preferred that Expert may take upto Two Hours per Week. However, in exceptional Cases where the Expert is available for short duration, the same may be concentrated in a higher number of Hours per week.

Module II:

Verbal Communication Enhancement: Pronunciation and Accent Neutralization, Inter and Intra personal Communication, Behavioral aspect of Communication and its implementation, Removing Stage fear, Ability to speak and analyze instantaneously (Business Extempore).

Listening for Improved Understanding: Tools for active listening and Interpreting Non-Verbal Cues such as Intonation, rate of speech, volume, gestures, facial expressions, posture, dress and eye contact.

LEARNING OUTCOMES:

Upon completion of the course, the student is expected to:

1. Identify and react accordingly on one-way and two-way communication scenarios.
2. Define the communication style followed by him / her.
3. Demonstrate active-listening skills
4. Deal with challenging emotions
5. Overcome cross-cultural barriers

6. Recognize filters in himself / herself and others.
7. Express the Anger constructively.
8. Use grammatically correct language.
9. Speak impromptu on any business topic / current affairs.
10. Work effectively in diverse teams (As a part of Course activities and role plays).

TEXT BOOK:

- Sweeney, S. (2013). *English for Business Communication*. New Delhi: Cambridge University Press.
- Taylor, G. (2010). *English Conversation Practice*. New Delhi: McGraw Hill Education.

B.COM(HONS.) BATCH 2016-19

2ND YEAR

3RD SEMESTER

JULY, 2017 – DECEMBER, 2017

BACHELOR OF COMMERCE (HONOURS)
GN 18
BUSINESS LAW
COURSE OUTLINE
SEMESTER III, 2017-18

INSTRUCTOR DETAILS

NAME: PROF. LOKANATH MISHRA

EMAIL: lokanathmishra@jklu.edu.in

OFFICE: ROOM NO. 206 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is a mandatory course provides the student with foundational information about the Indian legal system and dispute resolution, and their impact on business. The major content areas includes contract Act, Remedies for breach of contract, Bailment and Pledge, Contract of Agency, Sale of goods Act and Negotiable Instrument Act etc.

COURSE OBJECTIVES:

This Course designed with an objective:

1. To familiarize the students with prevailing mercantile and other laws related to doing business in India.
2. To bridge the gap exists between theoretical knowledge and real business life experience in application, through the decided cases.
3. To strengthen the analytical and critical thinking skills of students and provide skills to predict the disputes, which may arise in business in context of law and thereafter shaping real world business decisions.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Comprehends basis legal terms used in business day to day basis.
2. Understand basic principles of law that apply to business and business transactions.
3. Apply current law, rules and regulations related to settling business disputes.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

TOPIC			Reading Materials
C1	S1	The nature of Indian Legal System, Relationship between Business and Law, Manager and the Legal environment, practical way to read and understand legal language	Ch.1(TB)
C1	S2	Indian Contract Act, 1872, Communication, Acceptance and Revocation of proposal;	Ch.2(TB)
C2	S3	Agreement and offer and acceptance, Rules of communication	Ch.2(TB)
C2	S4	Consideration	Ch.2(TB)
C3	S5	Type of contract: Void, Voidable and Valid, Contingent Contract,	Ch.3(TB)
C4	S6	Performance and Discharge of Contract	Ch.3(TB)
C3	S7	Quasi Contract, Consequences of breach of Contract	Ch.3(TB)
	S8	Case let discussions	Ch. 2 & 3(TB)
	S9	Class Test/Quiz/presentation-1	
C3	S10	Case let discussions	Ch. 2 & 3(TB)
C3	S11	Indemnity and Guarantee	Ch.4(TB)
C6	S12	Contract of Bailment	Ch.4(TB)
C6	S12	Rights, duties and powers of Bailor and bailee	Ch.4(TB)
	S13	Contract of Pledge	
C5	S14	Contract of Agency, Appointment, and Authority of Agents	Ch.4(TB)
C5	S15	Case let discussions	Ch.4(TB)

C5	S16	Class Test/Quiz/presentation-2	Ch.4(TB)
	S17	Extempore on legal terms learned in the Contract Act, 1872	Ch.4(TB)
	S18	REVIEW and RECAP Before MID TERM EXAM	
	S19- S20	MID TERM EXAMINATION	
	S21	The Indian Partnership Act, 1932, Introduction, nature, relationship between partners, type of partners	Ch.7(TB)
C5	S22	Type of Partnership, Limited liability Partnership	Ch.7(TB)
C5	S23	Dissolution of a Firm and Public Notice	Ch.7(TB)
	S24	The Indian Sale of Goods Act, 1930- Formation of the contract	Ch.5(TB)
	S25	Sale and Agreement to sell, Goods the subject of matter of contract of sale	Ch.5(TB)
C7	S26	Price, Condition and warranties	Ch.5(TB)
C7	S27	Performance of the contract, Rights of Unpaid seller against the goods	Ch.5(TB)
C7	S28	Suits of breach of contract	Ch.5(TB)
	S29	Implied Terms, Time Auction sale, Tax and other matters	Ch.5(TB)
C8	S30	Case let discussions	Ch.5(TB)
C8	S31	Case let discussions	Ch.5(TB)
	S32	Class Test/Quiz/presentation-3	
C8	S33	The Negotiable Instrument Act, 1881: Introduction and Interpretations to Notes, Bills and cheques	Ch.6(TB)
C8	S34	Hundi, Negotiation, Presentment	Ch.6(TB)

C8	S35	Dishonor of a Negotiable Instrument, Discharge of a Negotiable Instrument	Ch.6(TB)
C8	S36	Rules of Evidence- Estoppel and International Law	Ch.6(TB)
C8	S37	Case let discussions	Ch.6(TB))
C8	S38	Case let discussions	Ch.6(TB)
	S39	FINAL REVIEW AND RECAP	
	S40	FINAL REVIEW AND RECAP	

TB= Text Book

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Albuquerque, Daniel. (2015). **Legal Aspects of Business**, 2/e. New Delhi: Oxford University Press.[ISBN: 978-0-19-946316-9]

ADDITIONAL READING MATERIAL:

1. Gulshan, S.S., and Kapoor, G.K.(2015). **Business Law Including Company law**, 16/e. New Delhi: New Age International (P) Ltd.
2. Singh Avtar. (2014). **Mercantile Laws**, 10/e. Lucknow: Eastern Book Company.
3. Pathak Akhileshwar.(2014). **Legal Aspects of Business**, 6/e, New Delhi: MC Graw Hill India Pvt.Ltd.
4. Budhwarabd, Pawan. S and Verma Arup. (2009) **Doing Business In India**, New Delhi: Routledge Publication.
5. Rohini Agarwal. (2011). **Mercantile & Commercial Law**, New Delhi: Tax Man
6. Kalpoor, N.D. (2011). **Elements of Mercantile Law**, New Delhi: Sultan Chand & Sons
7. Chandha, P.R. (2010). **Business Law**, New Delhi: Galgotia Publication

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%



BACHELOR OF COMMERCE (HONOURS)
ADVANCED COST ACCOUNTING
AC09
COURSE OUTLINE
SEMESTER III, 2017-2018

INSTRUCTOR DETAILS

NAME: DR. VAIBHAV KAUSHIK
EMAIL: vaibhavkaushik@jkl.u.edu.in
OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)
OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0
COURSE CREDITS: 3
SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Cost accounting classifications provides valuable information for management planning and control. Organizations rely on accurate cost information to decide on which products to keep and which products to discontinue, for assessing productivity improvements and for performance evaluation and control. An improperly designed cost accounting system can lead to costly errors in decision-making. Intense competition in product markets has forced firms to look inward to become more cost-efficient. Tracing various resource costs accurately to products has become increasingly important as product margins are squeezed. Manufacturing environments have also undergone significant changes. To support decision-making in these environments, cost accounting systems also need to be redesigned.

COURSE OBJECTIVES:

This Course would help students to

1. Develop an understanding for the important characteristics of good cost systems.
2. Provide a broad basis for understanding the comprehensive role of cost and managerial accounting.
3. Analyze the role of cost information in a variety of management decisions such as pricing, product mix, improving productivity, product design, and performance measurement.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. It will be enable student to understand the application of various method of costing i.e. Batch, Contract, Job, Output, Unit, Operation and Unit Costing.
2. Students will be able to prepare the reconciliation of financial statement and cost accounts.
3. Students will be well equipped with various tools and techniques of Cost control.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Costing- Overview, Control of Materials	TB		
C	S2	T	Costing- Control of Labor	TB		
C	S3	T	Costing- Control of Manufacturing Overheads	TB		PA -1
C	S4	T	Introduction: Job-order Costing	TB		
C	S5	P	Job-order Costing Practical Methods	TB		
C	S6	P	Job-order Costing Practical Methods (Cont.)	TB	Case Study	
C	S7	P	Job-order Costing Practical Methods (Final)	TB		
	S8		Review of Assignment/Case Discussion			

C	S9	P	Introduction: Batch Order Costing	TB		
C	S10	P	Costing Methods, Batch Order Costing	TB		
C	S11	P	Batch Order Costing (Final)	TB		
	S12		Re-cap			
	S13		Mid-Term Examination			
C	S14	T	Contract Costing	TB		PA-2
C	S15	P	Contract Costing (Methods)	TB		
C	S16	P	Contract Costing (Methods)	TB		
	S17		Review of Assignment			
	S18		Class Test/Quiz/presentation			
C	S19	T	Joint and By-product Costing: Introduction, Nature and suitability	TB		
C	S20	P	Joint and By-product Costing (Methods)	TB		
C	S21	P	Joint and By-product Costing (Statement)	TB		
C	S22	P	Cost Accumulation in process costing	TB		
C	S23	P	Joint products, By-products (Costing Methods)			PA-3
C	S24	P	Joint products, By-products (Final)	TB		
C	S25	T	Sell now or process further.		Case Study	

	S26		Review of Assignment/Case Discussion			
	S27		Re-Cap			
C	S28	T	Introduction: Unit/Single/Output costing	TB		
C	S29	P	Operation costing: Introduction	TB		
C	S30		Operation costing (Practical)			
	S31		Class Presentation			
C	S32	T	Introduction, Uniform Costing, Inter-firm Comparison.	TB		PA-4
C	S33	T	Introduction, Reconciliation of Financial and Cost Accounts			
	S34		Assignment Review			
C	S35	T	Introduction, Reconciliation of Financial and Cost Accounts			
C	S36	P	Introduction, Reconciliation of Financial and Cost Accounts		Case Study	
	S37		Case Study Presentation			
	S38		Activity Based Costing			
C	S39	P	Cost Control, Tool and Techniques of Cost Reduction.			

	S40		Full Revision			
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TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Khan M Y and Jain P K.(2013), *Cost Accounting*, New Delhi, Tata Mc Graw Hill .
- S.J.Gray, (2014), *International Accounting and Transnational Decisions*, Butterworth & Co. Publishers.

ADDITIONAL READING MATERIAL:

6. Arora, M.N. (2009). *A Text Book of Cost and Management Accounting*. 8/e. New Delhi, Vikas Publication.
7. Jain, S.P. and Narang, K.L. (2009). *Cost Accounting*. New Delhi, Kalyani Publishers.
8. Pillai, R.S.N. and Bagavathi, V. (2006). *Cost Accounting*. New Delhi, S. Chand and Company Ltd.
9. Banerjee, Bhabtosh (2009). *Cost Accounting -Theory and Practice*, 12/e. New Delhi, PHI Learning Pvt. Ltd.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.

6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
HR11
MANAGING HUMAN RESOURCES
COURSE OUTLINE
SEMESTER III, 2017-18

INSTRUCTOR DETAILS

NAME: Dr. UPASANA SINGH

E-Mail: upasanasingh@jklu.edu.in

OFFICE: Room# 221(2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107549

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Many managers and organizations now recognize that a critical source of competitive advantage often comes not from having the most ingenious product design, the best marketing strategy, or the most state-of-the-art production technology, but rather from having an effective system for obtaining, mobilizing, and managing the organization's human assets. A number of recent developments, including demographic changes in the labour force, increased global competition, experiments with new organizational arrangements, and public policy attention to work force issues have made human resource management increasingly important for organizations.

Although many managers and organizations recognize the importance of managing the work force effectively and even "know" what effective approaches are, it is remarkable how frequently firms fail to implement effective human resource management analysis and practices. Therefore, this course has two central themes: (1) How to think systematically and strategically about aspects of managing the organization's human assets, and (2) What really needs to be done to implement these policies and to achieve competitive advantage through people. The intent of the

course is both to impart knowledge as well as to stimulate discussion about the values and beliefs that stand in the way of implementing this knowledge.

COURSE OBJECTIVES

To enable Students to

1. Prepare students to gain knowledge in the field of human resource management.
2. Enabling them to understand the human resource functions and practices for improved performance in organizations
3. The course also provides an overall understanding and assist students in recognizing the strong integration of HRM function with other organizational functions. structure, culture and;
4. A section on ethics in HRM is also included to ensure conceptual understanding, need and in delivering all HR functions
5. Determine the most effective HR action to be taken in specific situations.

LEARNING OUTCOMES

After the successful completion of this course, the students will have:

1. Knowledge and understanding of: Primary HRM Framework, role of HRM and its concepts.
2. Understanding and functional knowledge of the processes such as recruitment and selection, Job analysis and design, HR planning, Performance appraisals and career planning, E- HRM and HR accounting,
3. Will be able to correlate the relevance of each HR function with organizational performance.
4. Knowledge of the best practices of business ethical standards and organizational code of conduct.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1-2	Introduction to HRM: Meaning, Scope, Function and Importance HR Manager – role, qualification and qualities,	Text book	Ch-1
3-4	Evolution and development of HRM HRM: impact of internal & external business	Text book	Ch-2

	environment.		
5-7	HR Planning: Concept, importance, and process.	Text book	Ch-5
8-10	Job Analysis and Design: Job Analysis Job Description and Job Specification, Job Design	Text book	Ch-4 & Ch-13
11-13	Human Resource Procurement: Recruitment, Selection, Placement and Induction	Text book	Ch-6&7
14-16	Career planning and development: meaning and steps Career objectives and career path, succession planning.	Text book	Ch-11
17	Training Vs Development, Importance of T&D.		
18-19	Methods and Techniques in T&D		
20	Case analysis		
21-22	HRD: concept, scope, need and Objectives HRD framework: techniques and outcomes.	Text book	Ch-12
23.	Quiz		
MID TERM			
24-25	Job Evaluation: objectives principle and procedure.	Text book	Ch-14
26-27	Performance measurement & appraisal: meaning, need purpose and process, essentials of good PA systems.	Text book	Ch-15

28-29	Compensation: Nature of Compensation. Objective of compensation planning,	Text book	Ch-16
30-31	Components of pay structure in India Factors influencing compensation levels, wage policy, executive compensation.	Text book	Ch-16
32	Case Analysis		
33- 34	Absenteeism and turnover: meaning, types, causes, computation, & measures of minimization	Additional Reading Material	
35-37	HR Accounting & Audit: Importance, Need, objectives, approaches and process.	Text book	Ch-27 &28
38	Ethics in HRM: Meaning, Ethics, Fair Treatment, and Justice, Areas of HRM ethics	Additional Reading Material	
39	Presentation		
40	Presentation		
END TERM			

TEXT BOOK:

- Rao, V.S.P. (2013). *Human Resource Management, Text and Cases*. New Delhi: Excel Books.

ADDITIONAL READING MATERIAL

1. Rao, P.S. (2009). *Personnel and Human Resource Management Text and Cases*. Mumbai: Himalaya Publishing House.
2. Aswathappa, K. (2008). *Human Resource Management Text and Cases*. New Delhi:

Tata McGraw.

3. Ivansevich, J. M. (2010). *Human Resource Management*. New Delhi: Tata McGraw Hill.
4. Bernardi. (2011). *Human Resource Management, 4e*. New Delhi: Tata McGraw Hill.

TEACHING METHODOLOGY:

To enhance the understanding and application of human resource management the course will be a mix of lecture, case study discussion and role play. Practical assignment on companies will be the essential parts of this course. It will require students to identify HR issues related with an organization and give a first-hand understanding about the shifting trends in HR practices by the firm in recent times.

CLASS CONDUCT POLICY AND ACADEMIC INTEGRITY:

Classroom attendance and participation are course necessities. The learning in the class greatly depends upon the discussion which revolve round the course. The students will be required to indulge more in discussion and debate to get into the depth of the topic. The role of the teacher in the classroom will be to facilitate and encourage students and hone their capabilities to be the future manager. Students' ability to think critically, and analyze the business problem with 360 degree approach is what the course intends to develop therefore students are required to attempt the class assignments with utmost honesty. Plagiarized or copied assignment and default in submissions on due dates will lead to loss of internal assessment grade. Students must come prepared with the cases, reading materials given. Use of mobiles and laptops during class hours are strictly not allowed. Students found using any such gadgets will be expelled from the class.

ASSESSMENT MATRIX

The criteria for assess the learning outcomes of this course are as follows:

Assessment Criteria	Percentage	Efforts Category
Continuous Assessment	30%	Individual
Class Participation	5%	
Project Presentation	15%	
Quiz and Assignments	10%	
Mid-term Examination	20%	Individual
End-term Examination	50%	Individual
Grand Total:	100%	

BACHELOR OF COMMERCE (HONOURS)
AC07
DIRECT TAX LAWS AND PRACTICE
COURSE OUTLINE
SEMESTER III, 2017-18

INSTRUCTOR DETAILS

NAME: DR. KAPIL ARORA

EMAIL: kapilarora@jkl.edu.in

OFFICE: Room No. 212 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107541

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Direct Tax Laws and Practice is a basic core course offered to the students of Management and Commerce stream, to equip the students with the basic understanding of the Tax Laws concepts and identify its role in the economy. Broadly, there are two types of taxes that the Indian government levies on its citizens – direct tax and indirect tax. Direct taxes are those which are paid directly to the government by the taxpayer. These taxes are not paid, deducted and paid on behalf of the taxpayer. It's imposed on the people and organizations directly by the government. This tax liability has to be paid by the taxpayer in question and cannot be transferred to any other entity for payment. Key examples of direct taxes are: Income tax, Wealth tax, and Corporation tax. Indirect taxes include GST, VAT, Service Tax, etc. This Course is specifically focused on making the students aware of various provisions of Income Tax and its computations.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the basic concepts and terms in Taxation.
2. Understand the difference between Direct and Indirect Taxes.
3. Learn about the types of Direct Taxes.
4. Understand the structure and charging of Income Tax and its various aspects.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand the basic concepts and definitions under the Income Tax Act, 1961 and acquire knowledge about Computation of Income under different heads of Income of Income Tax Act, 1961.
2. To be able to acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities, etc.
3. To be able to prepare Tax filing statements and do planning for tax management.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Chapter in Text Book
1-4	Indian Tax System: Direct Taxes and Indirect Taxes, Types and distinction	Ch.1
4-6	Income Tax Act-1961: Meaning, Concepts and Definitions, Income, Person, Assesse, Assessment Year, Previous Year, Agricultural Income, Exempted Income	Ch.1
7-8	Fringe benefit Tax, Tax deducted at Source, Capital and Revenue Income and Expenditure	Ch.1
9-10	Residential Status of an Assesse	Ch.2
11-12	Computation of Taxable Income: Different heads of Income, Income from Salary	Ch.4
13-15	Income from House Property	Ch.5
15-20	Profits and Gains of Business and professions, Capital Gains, Income from other Sources	Ch.6,7,8
20-24	Chargeability of Tax: Deductions, Amounts not Deductible	Ch.11
25-28	Computation of Total Taxable Income of an Individual, Gross Total Income	Ch.13
28-30	Deductions u/s 80, viz., 80CCC to 80U.	Ch.18
30-32	Income Tax Calculations: Rates applicable for respective Assessment year, Education Cesses, Surcharge	Handouts
33-34	Tax Deducted at Source, Return of Income	Ch.18
35	Advance payment of Tax	Ch.17

36	Methods of Payment of Tax: Forms of Returns	Income Tax Website
37	Refund of Tax	Ch.19
38-39	Concept of PAN and TAN	Income Tax Website
40	Review of Concepts	

TEXT BOOK:

- Singhanian, V.K. (2016). *Students guide to income tax*. New Delhi: Taxman.

REFERENCE BOOKS:

1. Singhanian, V.K. (2012). *Direct taxes: Ready recknor*. New Delhi: Taxman.
2. Ahuja, G., & Gupta, R. (2013). *Systematic approach to income tax*. New Delhi: Bharat Law House Pvt. Ltd.
3. Prasad, B. (2012). *Income tax law and practice*. New Delhi: Wiley Publication.
4. Mehrotra, H.C. (2006). *Income tax law and accounts*. Agra: Sahitya Bhavan.
5. Pagare, D. (2007). *Income tax law and practice*. New Delhi: Sultan Chand & Sons.
6. Chandra, M., & Shukla, D.C. (2006). *Income tax law & practice*. New Delhi: Pragati Publications.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

15. Students must attend 75% of the total classes conducted for the course in the semester.
16. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.

17. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
18. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
19. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
20. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
21. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

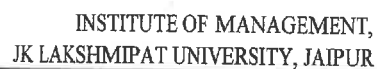
'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



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Upon completion of the course, students are expected to be able to:

10. Analyze and interpret the financial statements for managerial decision making.
11. Prepare Cash, sales and other functional budgets.
12. Make cost, volume and profit analysis and suggest the breakeven points and managerial decision on the basis of contribution factors.
13. Find and control cost through standard costing and variance analysis.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	Reading Materials
C1	S1	T	Definition, Meaning, Scope and Objective of Cost Accounting, Costing as an Aid to Management,	Ch.1(TB)
C1	S2	T	Relationship between financial accounting and Management Accounting, Cost Accounting and Management Accounting, Need and Importance of Management Accounting.	Ch.1(TB)
C2	S3	T	Meaning, Nature, Objective, Anatomy of Financial Statements	Ch.2(TB)
C2	S4	T	Form and Contents of Balance sheet and Income Statement, Characteristics of Ideal Financial Statements	Ch.2(TB)
C3	S5	P	Types of Financial Analysis, External Analysis, Internal Analysis, Horizontal and Vertical Analysis	Ch.3(TB)
C4	S6	P	Comparative Statement, Common-Size Statement, Trend Analysis	Ch.3(TB)
C3	S7	P	Practical Assignment Review	Ch.3(TB)
	S8	P	Practical Assignment Review	Ch.3(TB)
	S9		Ratio Analysis: Ratios for analyzing short term financial position	Ch.4(TB)
C3	S10	T	Class Test/Quiz/presentation-1	
C3	S11	P	Ratios for analyzing Long term financial position	Ch.4(TB)

C6	S12	T	Ratios for analyzing profitability and market valuation ratios	Ch.4(TB)
C6	S12	P	Review of Practical Assignment	Ch.4(TB)
	S13		Review of Practical Assignment	Ch.4(TB)
C5	S14	P	Review of Practical Assignment	Ch.4(TB)
C5	S15	P	Class Test/Quiz/presentation-2	
C5	S16	P	Cash flow statemtn: need, objective, forms, types of activities	Ch.6(TB)
	S17	P	Practical exercise on cash flow statement	Ch.6(TB)
	S18		REVIEW and RECAP Before MID TERM EXAM	
	S19-S20		MID TERM EXAMINATION	
	S21		Discussing the Mid- term Paper and student performance	
C5	S22	T	Cost behaviour, fixed cost, Variable Cost, Semi-Variable cost,	Ch.7(TB)
C5	S23	P	Advantages of Classifying into Fixed and Variable	Ch.7(TB)
	S24		Review of Practical Assignment	
	S25		Marginal Costing and Break Even Analysis	Ch.8(TB)
C7	S26	T	Practical case based analysis under Break even analysis	Ch.8(TB)
C7	S27	P	Review of Practical Assignment	Ch.8(TB)
C7	S28	P	Review of Practical Assignment	Ch.8(TB)
	S29		Review of Practical Assignment	

C8	S30	T	Standard Cost and Costing, Objective, Advantages, Limitation, Diff. between Standard cost and Budgetary Control	Ch.12(TB)
C8	S31	T	Types of Budget, process in preparation of budgets	Ch.10(TB)
	S32		Class Test/Quiz/presentation-3	
C8	S33	P	Preparation of Cash budget, Sales budget, production budget etc.	Ch.10(TB)
C8	S34	P	Review of Practical Assignment	Ch.10(TB)
C8	S35	P	Type of standard, Setting of Standard, Direct Material variance	Ch.12(TB)
C8	S36	P	Labour Variances	Ch.12(TB)
C8	S37	P	Overhead Variances.	Ch.12(TB)
C8	S38	P	Review of Practical Assignment	Ch.12(TB)
	S39	P	Discussion on Learning Outcomes from the Course	
	S40	P	FINAL REVIEW AND RECAP	

TB= Text Book

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Gupta, Shashi, K. and Sharma R. K. (2016). Management Accounting: Principles and Practice, 14/e, New Delhi:Kalyani Publishers.

ADDITIONAL READING MATERIAL:

- Shah, Paresh (2014). *Management accounting*. New Delhi: Oxford Publication
- Gupta, Ambrish (2013). Financial accounting for management: An analytical perspective. New Delhi, Pearson.
- Robert, Anthony N., Hawkins, David F., & Merchant Kenneth A. (2010). Accounting: Text and cases, 12/e. New Delhi, Tata McGraw Hill.

- Bhattacharyya, S.K. & Dearden, John (2009). Accounting for management: Text & cases. New Delhi: Vikas Publishing.
- Gupta, Shashi K., & Sharma, R.K. (2013). Management accounting: Principles and practices. New Delhi, Kalyani Publishers.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
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5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



**BACHELOR OF BUSINESS ADMINISTRATION
MK08**

**MARKETING PROCESS AND ELEMENTS
COURSE OUTLINE
SEMESTER III, 2017-2018**

INSTRUCTOR DETAILS

NAME: DR. PUNAM MISHRA

EMAIL: punammishra@jkl.u.edu.in

OFFICE: ROOM NO. 218 (2nd FLOOR IM BLOCK, JKLU)

OFFICE TEL: 0141- 7107545

L-T-P : 3-0-0

COURSE CREDITS : 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Marketing is a value-enhancing function that identifies opportunities, develops markets, and builds brands. Consequently, good marketing enables companies to charge price premiums, sustain competitive advantage and maintain long-run profitability. The course is designed to provide an understanding of modern marketing concepts, tools, and techniques, and help students to develop abilities and skills required for the performance of marketing functions. This course focuses on the major decisions faced by marketing managers in their efforts to harmonize the organization's objectives, capabilities, and resources with marketplace needs and opportunities.

COURSE OBJECTIVES:

The course is designed to make students able to:

- Understand the concept of marketing in theory and practice.
- Evaluate the environment of marketing and develop a feasible marketing plan (process)
- Understand and apply the STP of marketing (Segmentation, Targeting, Positioning)
- Have an elementary knowledge of consumer behavior and marketing research

- Understand and apply the concept of marketing strategy formulation and implementation

LEARNING OUTCOMES:

By the end of the course the student would be able to:

- Define, explain, and describe the common terminology, theories, and concepts associated with marketing management.
- Critically analyze marketing management issues and develop practical solutions to problems.
- Identify and explain the various forces in the macro-environment and how these affect marketing management.
- Describe the marketing research process.
- Compare and contrast the various brand positioning strategies.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic/s	Readings
1-2	Defining Marketing, Understanding the Marketplace and Customer Needs, Creating and Capturing Customer Value	Text Book: Chapter 1
3	Designing a Customer-Driven Marketing Strategy	Text Book : Chapter 1 Case : Maruti Suzuki
4-6	Company and Marketing Strategy, Partnering to Build Customer Relationship, Managing the Marketing Effort	Text Book : Chapter 2 Case: Tata Nano
7-9	Analyzing the Marketing Environment: Company's Microenvironment and Macro environment, Responding to the Marketing Environment	Text Book : Chapter 3 Case: Starbucks: Selling Coffee in the Land of Tea

10	Revision Session and Quiz	Session no. 1-9
11-13	Managing Marketing Information to Gain Customer Insights, Marketing Research, Analyzing and Using Marketing Information	Text Book : Chapter 4
14-16	Consumer Markets and Consumer Buyer Behavior, Factors Affecting Consumer Behavior, Types of Buying Decision Behavior, The Buying Decision Process	Text Book : Chapter 5 Case: Videocon Industries
17	Class Test	Session no. 1-16
18- 19	Business Markets and Business Buying Behavior	Text Book : Chapter 6
20-22	Market Segmentation, Targeting, and Positioning	Text Book : Chapter 7 Case: Zee Telefilms Ltd.
23-25	Defining Product, Services, and Brands: Building Customer Value, Branding Strategy: Building Strong Brands	Text Book : Chapter 8 Case: Garnier Fructis Fortifying Shampoo and Oil
26	Revision Session and Quiz	Session no. 16-24
27-29	New- Product Development Strategy and The New-Product Development Process	Text Book : Chapter 9
30-31	Product- Life Cycle Strategies	Text Book : Chapter 9 Case: Kellogg's Special K
32-34	Pricing: Understanding and Capturing Customer Value	Text Book : Chapter 10

		Case: iPhone
35-37	Pricing Strategies: New- Product Pricing Strategies, Product-Mix Pricing Strategies, Price- Adjustment Strategies	Text Book : Chapter 11 Case: Akash Tablet
38	Class Test	Session no. 18-37
39-40	Student Presentations	Student presentations (to be announced during session no. 6-9)

TEXT BOOK AND ADDITIONAL READING MATERIALS:

Kotler, P., & Armstrong, G. (2016). *Principles of Marketing: A South Asian Perspective*. New Delhi: Pearson Education.

ADDITIONAL READING MATERIAL:

1. Lamb, W. C., Hair, F. J., Sharam, D., & McDaniel, C. (2012). *MKTG A South-Asian Perspective*. New Delhi: Cengage Learning Pvt. Ltd.
2. Panda, T. K. (2009). *Marketing Management*. New Delhi: Excel Books.
3. Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing Management: Global Perspective, Indian Context*. New Delhi: Macmillan (India) Limited.
4. Saxena, R. (2014). *Marketing Management*. New Delhi: McGraw-Hill Education.
5. Shahjahan, S. (2011). *Applied Case Studies in Marketing*. New Delhi: Primus Books.

TEACHING METHODOLOGY/ PEDAGOGY:

The scope of the course involves strategic and tactical aspects of marketing decisions by applying working knowledge and analytical skills to evaluate marketing scenarios. The course sessions will include: lectures , A/V-augmented presentations (text-based and other topically related slides and relevant audio/video/web resources), written and oral classroom exercises applying course concepts, small group and classroom discussions, case studies, student presentations of individual and group assignments based on course units, with emphasis on engaging students in learning by doing.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage	Efforts Category
Continuous Assessment	30%	Individual
Class Participation	10%	
Presentation	10%	
Quiz and Assignments	10%	
Mid-term Examination	20%	Individual
End-term Examination	50%	Individual
Grand Total:	100%	

BACHLER OF BUSINESS ADMINISTRATION
LS07
WRITTEN COMMUNICATION SKILLS
COURSE OUTLINE
SEMESTER III (SOFT SKILLS PAPER), 2017-18

L-T-P : 2-0-0 (Max. Sessions – 10)
COURSE CREDITS : 1
SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is the third in a series of Four Soft Skills paper. The Syllabus of Soft Skills is divided into Four Modules to be engaged by External Industry Expert / Soft Skills Trainer for atleast 10 Hours per Semester. It is preferred that Expert may take upto Two Hours per Week. However, in exceptional Cases where the Expert is available for short duration, the same may be concentrated in a higher number of Hours per week.

Module III:

Written Communication: Writing effective emails, preparing powerful presentations and writing Business Reports.

English Grammar Capsule: Noun, Preposition, Conjunction, Pronoun, Verb, Tenses, Modifiers and Prepositional Phrases and their implementation.

Enhancing Conversational Skills: Improving Verbal English through practice exercises comprising of day to day conversational situations. Practice exercises to strengthen lexical / structural knowledge of English.

LEARNING OUTCOMES:

Upon completion of the course, the student is expected to:

1. Identify and react accordingly on one-way and two-way communication scenarios.
2. Define the communication style followed by him / her.
3. Demonstrate active-listening skills
4. Deal with challenging emotions

5. Overcome cross-cultural barriers
6. Recognize filters in himself / herself and others.
7. Express the Anger constructively.
8. Use grammatically correct language.
9. Speak impromptu on any business topic / current affairs.
10. Work effectively in diverse teams (As a part of Course activities and role plays).

TEXT BOOK:

- Mukherjee, H.S. (2013). *Business Communication: Connecting at Work*. New Delhi: Oxford Publishing.
- Butterfield, J. (2012). *Soft Skills for Everyone*. New Delhi: Cengage Learning.
- Booher, D. (2012). *Communicate with confidence! How to say it right the first time and every time*. New Delhi: Tata McGraw Hill.
- Sweeney, S. (2003). *English for Business Communication*. New Delhi: Cambridge University Press.
- Taylor, G. (2001). *English Conversation Practice*. New Delhi: McGraw Hill Education.
- Harvard Business Review (2000). *Effective Communication*. Harvard, USA: HBS Press.

B.COM(HONS.) BATCH 2016-19

2ND YEAR

4TH SEMESTER

DECEMBER, 2017 – APRIL, 2018



BACHELOR OF COMMERCE (HONOURS)
FN08
BUSINESS FINANCE
COURSE OUTLINE
SEMESTER IV, 2017-18

INSTRUCTOR DETAILS

NAME: DR. KAPIL ARORA

EMAIL: kapilarora@jkl.edu.in

OFFICE: Room No. 212 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107541

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Business Finance is a basic core course offered to the students of Management and Commerce stream, to equip the students with the basic understanding of the financial concepts and identify its role in the business organizations. Finance is considered as life blood of any organization. Thus, understanding the basis behind financial decision making is necessary for any concerned student. The financial system of a country is made up of intermediaries, markets and instruments which provide the principal means for converting household savings into investments. Given its role in the allocation of resources, the efficient functioning of financial system is critical to a modern economy. A financial manager negotiates loans from financial intermediaries, raises resources in the financial markets, and invests surplus funds in financial instruments. Therefore, it is imperative for every individual to understand the basic financial terms and concepts to grasp the nuances of the financial world.

COURSE OBJECTIVES:

This Course would help student to

16. Understand the basic concepts and terms in finance.
17. Have a seamless transfer from Accounting to Finance role.
18. Learn the role of financial manager in view of other functional area managers.
19. Learn the techniques associated with time value of money and their applications in various aspects of financial management.
20. Understand the costs, structure, risks, allocations, sources and uses of finance.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand the importance of financial management.
2. Learn project viability analysis.
3. Understand the cost involved in financing alternatives.
4. Understand the importance and dynamics of working capital.
5. Understand the dividend policies of organisations.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Chapter in Text Book
1-4	Financial Management - An Overview: Financial Decisions, Goals of Financial Management, Fundamental Principle of Finance,	Ch. 1
4-6	Organization of Finance Function, Relationship of Finance to Economics and Accounting	Ch. 1
7-8	Fundamental Valuation Concepts: Time value of Money,	Ch. 8
9-10	Valuation of Securities,	Ch. 9
11	Risk and Return	Ch. 10
12-15	Capital Budgeting: Capital Budgeting Process, Non-Discounting cash flow techniques, Discounting cash flow techniques, Accept Reject Rules,	Ch. 11
15-20	Cost of Capital: Concept of Cost of Capital, Component of Cost of Capital and determining their proportions, Weighted Average Cost of Capital.	Ch. 14
20-24	Capital Structure, Leverage and Dividend Policy: Theories of Capital Structure, Net Income Approach, Traditional Approach, MM Hypothesis and Arbitrage, Designing Capital structure,	Ch. 15
25-28	Financial, Operating and Combined Leverage,	Ch. 16

28-30	Objectives of Dividend Policy, Determinants of Dividend policy, Practical Consideration In Dividend Policy, Types of dividend	Ch. 17
30-32	Working Capital Management: Principles and Concepts of Working Capital, Operating Cycle, Determinants Of Working Capital, Assessment of Working Capital Requirement	Ch. 22
33-34	Cash Management	Ch. 23
35	Receivables Management	Ch. 24
36	Inventory Management	Ch. 25
37	Financing of Working Capital.	Ch. 26
38-39	Introduction to Financial functions in Spreadsheets	Handouts
40	Review of Course	

TEXT BOOK:

- Chandra, Prasanna (2014). *Fundamentals of financial management*. 6/e. New Delhi: McGraw Hill Education (India) Private Limited.

REFERENCE BOOKS:

- Pandey, I. M. (2015). *Financial Management*, 11/e. New Delhi: Vikas Publishing Private Limited.
- Khan, M.Y., & Jain, P.K. (2014). *Financial management: Text, problems and cases*. 7/e. McGraw Hill Education (India) Private Limited.
- Horne, James C. Van (2002). *Financial management & policy*, 12/e. New Delhi: Pearson.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

22. Students must attend 75% of the total classes conducted for the course in the semester.
23. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
24. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
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27. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
28. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

BACHELOR OF COMMERCE (HONOURS)
AC10
CORPORATE ACCOUNTING
COURSE OUTLINE
SEMESTER IV, 2017-2018

INSTRUCTOR DETAILS

NAME: Dr. VAIBHAV KAUSHIK

EMAIL: vaibhavkaushik@jklu.edu.in

OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This course gives an insight about the company accounts, preparation of liquidation statements, accounting procedures for the valuation of goodwill, shares and debentures. The increase in the size and volume of business has made it more difficult for the sole trader or a partnership firms to operate their business effectively because of lack of resources and technical know-how.

The students will familiarize with the accounting procedures of joint venture companies and service organizations. This course helps the students to critically analyze the financial statements with conceptual and technical interpretations.

COURSE OBJECTIVES:

This Course would help students to

1. Understand the nature and purpose of corporate accounting
2. Study about the consolidation of Financial Statements and differences in financial accounting and corporate accounting.
3. Discuss the implications of liquidation and amalgamation for assets, liabilities and equity on the financial statements of the company.
4. Understand the framework of accounting for Share Capital during Issue, forfeiture and reissue of forfeited shares.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Student will be able to understand corporate accounting practices and preparation of company final accounts.
2. Understand the procedure adopted for recording of Fresh issues of shares, redemption of preference share and debenture.
3. Understand the process of capital restructuring.
4. Understand the process of preparing account for various service companies like banking, insurance, electricity and voyage companies.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Joint Stock Company Accounts- Introduction	TB		
C	S2	T	Joint Stock Company Accounts- Final Accounts and Statements	TB		
C	S3	T	Joint Stock Company Accounts- Final Accounts and Statements	TB		PA-1
C	S4	T	Issue of Share Capital	TB		
C	S5	P	Accounting of Issuing Share Capital	TB		
	S6		Issue and Redemption of Debentures	TB		
C	S7	T	Issue and Redemption of Debentures (Practical)	TB		
C	S8	P	Redemption of Preference Shares	TB		
	S9		Issue of Bonus Shares, Profit Prior to Incorporation	TB		

	S10		Review of Assignment			
	S11		Re-Cap			
	S12		Mid-Term Examination			
C	S13	P	Valuation of Goodwill	TB		
C	S14	P	Methods for valuation of Goodwill	TB		
C	S15	T	Amalgamation, Absorption and Reconstruction	TB	Case Study	
C	S16	P	Valuation of Shares	TB		
C	S17	T	Alteration of Share Capital	TB		PA-2
C	S18	T	Case Discussion / Class Presentation			
C	S19	P	Preparation of Statement of Affairs	TB		
C	S20	P	Preparation of Statement of Affairs (Practical)	TB		
C	S21	T	Deficiency Account	TB		
C	S22	T	Liquidator's Final Statement of Accounts.	TB		
C	S23	P	Liquidator's Final Statement of Accounts. (Methods)	TB		
	S24		Class Test			
	S25		Review of Assignment			
C	S26	T	Amalgamation and Internal reconstruction of companies	TB		
C	S27	P	Amalgamation and Internal reconstruction of companies	TB		

C	S28	T	External reconstruction and accounts of holding companies	TB		PA-3
C	S29	P	External reconstruction and accounts of holding companies	TB		
	S30		Re-Cap			
C	S31	T	Investment Accounting-Format of Investment account	TB		
C	S32	P	Investment Accounting: Accounting Procedure	TB		
C	S33	P	Accounts for Miscellaneous services, computer software accounting	TB		PA-4
C	S34	P	Accounts for insurance companies	TB		
C	S35	P	Accounts of banking companies	TB	Case Study	
C	S36	P	Accounts of electric supply companies	TB		
C	S37	P	Construction companies, project accounting	TB		
	S38		Review of Assignment			
	S39		Quiz/ Case Presentation			
	S40		Full & Final Review			

TEXT BOOK:

- Goel DK and Goel Shally,(2014). *Corporate Accounting*, New Delhi: Arya Publication

ADDITIONAL READING MATERIAL:

1. Jain S.P. and Narang K.L.(2010). *Company Accounts*, New Delhi, Kalyani Publishers,
2. Limaye Shirish, Thadhatil Tessa, Chiplunkar Yogini,(2009). *Corporate Accounting*, Pune. Vision Publication,
3. Verma K.K.(2010). *Corporate Accounting*, Excel India Publication, New Delhi.
4. Tulsian P.C. (2012). *Financial Accounting*, New Delhi, S.Chand Publication.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
GN16
INDIAN ECONOMY
COURSE OUTLINE
SEMESTER IV, 2017-18

INSTRUCTOR DETAILS

NAME: Dr. SHEETAL MUNDRA

E-Mail: sheetalmundra@jklu.edu.in

OFFICE: Room# 207(2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107562

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

The course begins with an introduction to India's economic structure and frameworks of India's economic development. This course presents the major issues in the Indian economy as they are related to economic development of India over a period of time. Our present economic ailments, poverty; inequality; unemployment; infrastructural bottlenecks; demographic issues, are those associated with or arising directly from the problems of economic growth. It is highly important that the Indian students at the undergraduate level understand and appreciate these problems. Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning points.

COURSE OBJECTIVES

6. To give students a reasonable introduction to Indian economy. The course will concentrate on both the achievements and the issues of the economy.
7. To initiate among the students discussion on some of the key issues of Indian economy.
8. To make the students understand the macroeconomic challenges and policy management in India.
9. To exposes the students to the quantitative data on various economic aspects and policies in India.

COURSE LEARNING OUTCOMES

Upon completion of the course, students will be able to:

1. This course will help in understanding the basic structure of Indian Economy and its development over a period of time and development in future.
2. Students have a better understanding of issues and problems faced by Indian Economy and the impact of policy changes to address them.
3. Students have better conceptual understanding off factors determining policy changes over a period of time in context of national and international environment, and economical issues faced by nation.
4. Exposure to Indian Economic Data
5. The students will, acquaint with a good understanding of the structure achievements issues and prospects of Indian economy.

COURSE OUTLINE (TENTATIVE SESSION PLAN)

Session	Topic	Session Details
1-2	Concept of Economic Growth, Economic Development, Growth and Development, Concept of Underdevelopment	Text Book- Chapter 1 and Reference book
3-4	Concept and Measurement of HDI	Text Book- Chapter 5
5-6	Basic Characteristics of Indian Economy	Text Book- Chapter 1
7-7	Students Presentations & Assignments	
8-9	Population size, Growth Trends, Causes, Population and Economic Development, Demographic Dividend	Text Book- Chapter 4
10-11	Occupational structure, features of each sector, importance	Text Book- Chapter 6
12-13	Labour Force in India, Features, Trends and WPR in India.	Reference book
14-15	Employment, trends, quality of employment, employment and growth	Text Book- Chapter 25 and Reference Book
16-17	Unemployment, trends, types, reasons, effects	Text Book- Chapter 5
18-18	Students Presentations & Assignments	

19-21	Problems of Indian economy: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Balanced Regional Development, Low Capital Formation and Industrial Sickness	Text Book- Chapter 23, 26 & 28
22-23	Features of public sector, benefits, role of PSUs in India	Text Book- Chapter 12
24-25	Concept of privatization, evolution, rationale, demerits	Text Book- Chapter 15
26-26	Privatisation and Disinvestment, types, methods of disinvestment, merits and demerits	Text Book- Chapter 13
27-27	Students Presentations & Assignments: Salient features of the Relevant Union Budget	
28-29	Indian Economy & Foreign Trade, Value, Composition and Direction	Text Book- Chapter 44
30-31	Difference between Foreign Capital and Aid, Components, Need, trends, Policy and Foreign Aid in India	Text Book- Chapter 22
32-33	Exchange Rate, Policy, Reserves, Issue of Capital Account Convertibility, FERA and FEMA	Reference Book
34-35	Globalization and its impact on Indian Economy; Meaning, Policy and Effects	Reference Book
36-37	Features and Objective of Economic Planning in India, Rationale, Strategy of Planning, 12 th Five Year Plan	Text Book- Chapter 20
38-38	Students Presentations & Assignments	
39-40	Wrap-Up	

Note: Minor modifications & alteration might be required, depending on the composition & progress of the class

TEXT BOOK :

- Sundharam, K.P.M., Datt, G., & Mahajan, A. (2016). *Indian economy*. New Delhi: Sultan Chand.

ADDITIONAL READING MATERIAL

1. Mishra, S.K., & Puri, V.K. (2016), *Indian economy*. New Delhi: Himalaya Publishing House.
2. Dhingra (2007). *Indian economy: Environment and policy*. Lucknow: Sulabh Prakashan.
3. Kapila, U. (2016). *Indian economy: Performance and policies, 17/e*. New Delhi: Academic Foundation.
4. EPW, Various issues
5. Hindu Business Line, daily.

Note: Latest edition of the readings will be used.

TEACHING METHODOLOGY/PEDAGOGY

The course is more analytical rather than descriptive that will give insight to the students in understanding the real issues, problems and nature of Indian Economy over a period of time. This course is more research based as require recent data and information. The students are expected to come prepared to the class and actively participate in classroom discussions for better understanding of the concepts and contemporary issues. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. The students are expected to come prepared on prior concepts before starting the fresh ones and regular reading of the newspaper. Assignments and reading material will be put across through respective official email IDs. Surprise test and Quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

Major activities during the class:

5. Regular News Updates, data collection and integration with the concepts.
6. Economic Dictionary (concept is supported by real life examples).
7. Assignments and presentations on course topics, current Indian economic issues and events.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and logical mindset. Conceptual clarity is utmost important in this area for the proper application of those in business decision. Please ensure the following things during the course delivery:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Class starts with a quick revision of the previous session along with a quiz.
4. Students should come up with the basic preparation of the chapter from text book scheduled for the day.
5. Students should be ready with their queries for discussion in the class room.
6. Assignment and cases are to be submitted on the due dates only.
7. Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
8. Usage of cellular or Mobile phone are not allowed in the class room.

Intellectual Integrity and Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Economics’ Dictionary and Assignments on course topic	10%
Quiz/ test and presentations on Indian economic topics and events	10%
Participation in class discussion and regularity in class	10%

Grading

Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
MK09
ADVERTISING AND SALES MANAGEMENT
COURSE OUTLINE
SEMESTER IV, 2017-2018

INSTRUCTOR DETAILS

NAME: DR. PUNAM MISHRA

EMAIL: punammishra@jkl.u.edu.in

OFFICE: ROOM NO. 218 (2nd FLOOR IM BLOCK, JKLU)

OFFICE TEL: 0141- 7107545

L-T-P : 3-0-0

COURSE CREDITS : 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Promotion and Sales are most often intended to be supporting components in a marketing mix. Promotion and Sales decisions must be integrated and coordinated with the rest of the marketing mix, particularly product/brand decisions, so that they may effectively support an entire marketing mix strategy. The course is designed to provide an understanding of various promotional tools used in the communication mix and modern sales management concepts, tools, and techniques. The course focuses on developing advertisement and sales management skills as required in the today's competitive industry.

COURSE OBJECTIVES:

The course is designed to make students able to:

1. Understand the concept of marketing communication mix and sales management in theory and practice.
2. Understand the role and configuration of the marketing communication mix and explains the main characteristics associated with the principal tools and media.
3. Understand the fundamental principle of 'place' in the marketing mix and to management decisions concerning distribution channels, channel members, logistics management, retailing and wholesaling.
4. Understand marketing strategy to achieve the long-term objectives have been critical for any firm in a competitive market situation.
5. To develop the different analytical perspectives and management decision tools.

LEARNING OUTCOMES:

By the end of the course the student would be able to:

1. Understand fundamental and advanced concepts of marketing, including Knowledge of various functions like Channel Management, Marketing Communication etc. that a Marketing Manager performs.
2. Develop analytical and conceptual abilities pertaining to marketing decisions;
3. Understand strategic and tactical issues related to marketing and solve complex managerial problems.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

SessionNo.	Topic/s	Readings
1-2	Marketing Channels: Supply Chains and the Value Delivery Network, the Nature and Importance of Marketing Channels	Text Book: Chapter 12
3-4	Channel Design Decisions, Channel Management Decisions	Text Book : Chapter 12 Case : Go Indigo
5-6	Retailing: Types of Retailers, Retailer Marketing Decisions, Future of Retailing	Text Book : Chapter 13 Case: Tanishq
7-8	Wholesaling: Types of Wholesalers, Wholesaler Marketing Decisions, Trends in Wholesaling	Text Book : Chapter 13
9	Revision Session and Quiz	Session no. 1-8
10-13	Communication Customer Value: The Promotion Mix, Integrated Marketing Communications, Steps in Developing Effective marketing Communication, Setting the Total promotional Budget and Mix	Text Book : Chapter 14 Case: Hero Motocorp

14-17	Advertising and Public Relations: Advertising Objectives, Setting the Advertising Budget, Developing Advertising Strategy, Evaluating Advertising Effectiveness and Return on Advertising Investment, The Role and Impact of Public Relations, Major Public Relations Tools	Text Book : Chapter 15 Case: Idea Cellular
18	Class Test	Session no. 1-17
19- 22	Personal Selling: Managing Sales Force, The Personal Selling Process and Sales Promotion	Text Book : Chapter 16 Case: Avon
23-26	Direct and Online Marketing: Building Direct Customer Relationships	Text Book : Chapter 17 Case: Facebook.
27	Revision Session and Quiz	Session no. 19-26
28-30	Creating Competitive Advantage: Analysis and Strategies	Text Book : Chapter 18 Case: Blackberry: lessons in Strategic Positioning
31-32	Global Marketing Environment, Deciding on the Global Marketing Program	Text Book : Chapter 19 Case: Amazon.com
33-35	Sustainable Marketing: Social Responsibility and Ethics, Business Actions towards Sustainable Marketing	Text Book : Chapter 20 Case: iPhone
36-37	Rural Marketing- Decision to Enter Rural Markets, Approaches to Rural Marketing, Tools for Understanding Rural Markets	Text Book: Appendix 3 Case: Amul
38	Class Test	Session no. 19-37

39-40	Student Presentations	Student presentations (to be announced during session no. 6-9)
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TEXT BOOK AND ADDITIONAL READING MATERIALS:

- Kotler, P., & Armstrong, G. (2016). *Principles of Marketing: A South Asian Perspective*. New Delhi: Pearson Education.

ADDITIONAL READING MATERIAL:

- Lamb, W. C., Hair, F. J., Sharam, D., & McDaniel, C. (2012). *MKTG A South-Asian Perspective*. New Delhi: Cengage Learning Pvt. Ltd.
- Panda, T. K. (2009). *Marketing Management*. New Delhi: Excel Books.
- Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing Management: Global Perspective, Indian Context*. New Delhi: Macmillan (India) Limited.
- Saxena, R. (2014). *Marketing Management*. New Delhi: McGraw-Hill Education.
- Shahjahan, S. (2011). *Applied Case Studies in Marketing*. New Delhi: Primus Books.

TEACHING METHODOLOGY/ PEDAGOGY:

The scope of the course involves strategic and tactical aspects of marketing decisions by applying working knowledge and analytical skills to evaluate marketing scenarios. The course sessions will include: lectures , A/V-augmented presentations (text-based and other topically related slides and relevant audio/video/web resources), written and oral classroom exercises applying course concepts, small group and classroom discussions, case studies, student presentations of individual and group assignments based on course units, with emphasis on engaging students in learning by doing.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

- Students must attend 75% of the total classes conducted for the course in the semester.

2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage	Efforts Category
Continuous Assessment	30%	Individual
Class Participation	10%	
Presentation	10%	
Quiz and Assignments	10%	
Mid-term Examination	20%	Individual
End-term Examination	50%	Individual
Grand Total:	100%	

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
AC11
STRATEGIC ACCOUNTING
COURSE OUTLINE
SEMESTER IV, 2017-18

INSTRUCTOR DETAILS

NAME: PROF. LOKANATH MISHRA

EMAIL: lokanathmishra@jklu.edu.in

OFFICE: ROOM NO. 206 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Strategic Accounting is a core course in the area of accounting for service industry includes branch and departmental accounting. This has been offered to the students of Commerce stream, to equip the students with the basic skills of preparing, analyzing and interpreting accounting related to Not for Profit organizations, Voyage, Package and Containers, Logistics firms, hotels and agricultural firms etc. Indian Economy to a larger extent contributed by service sector and students of commerce are expected to well aware of the preparation of accounting statements and report of such firms.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the mechanism for recording and summarizing business transactions for service sector and special business units.
2. Understand the use & Preparation of Financial statement for non-profit organization and service, farming, hotel and other special business units.
3. Develop competency in performing role of accounts manager of various sectors.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Deal with Vouchers, and able to enter the financial transactions in various books of accounts.
2. Prepare various financial statements such as Balance sheet, Income Statement and Cash Flow Statement etc of Hotel, Transport, Service, Farming and Non-profit organisations.

3. Analyze and interpret the accounting facts and figures for various business decisions making.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	Reading Materials
C1	S1	T	Accounts for Non-Trading concern, Final accounts and balance sheet of Non- profit seeking concerns,	Ch.1(TB)
C1	S2	T	Preparation of receipt and payment accounts	Ch.1(TB)
C2	S3	T	Conversion of Income and expenditure account in to receipt and payment account and vice versa.	Ch.2(TB)
C2	S4	T	Review of Practical Assignment	Ch.2(TB)
C3	S5	P	Review of Practical Assignment	Ch.3(TB)
C4	S6	T	Royalty Accounts: Introduction of Lessor and Lessee accounting record in the both of the parties	Ch.4(TB)
C3	S7	P	Treatment of Minimum rent, Surplus and Shortworking	Ch.3(TB)
	S8		Review of Practical Assignment	
	S9		Review of Practical Assignment	
C3	S10	T	Class Test/Quiz/presentation-1	Ch.3(TB)
C3	S11	P	Accounting for Hire purchase and Installment Purchase	
C6	S12	T	Need for hire purchase and installment systems and parties involved, Accounting from the point of view of various parties,	Ch.6(TB)
C6	S12	P	Possession and repossession in case of default payments.	
	S13		Review of Practical Assignment	

C5	S14	P	Introduction to Branch Accounting	Ch.5(TB)
C5	S15	P	Branch accounts- Debtor system, Stock and debtor system, Foreign branch	
C5	S16	P	Treatment of shortages, calculation of net profit of various departments and allocation of expenses on the basis of suitable base	Ch.5(TB)
	S17	P	Preparation of common balance sheet, Treatment of unrealized profit.	
	S18		REVIEW and RECAP Before MID TERM EXAM	
	S19-S20		MID TERM EXAMINATION	
	S21		Review of Practical Assignment	
C5	S22		Review of Practical Assignment	Ch.5(TB)
C5	S23		Departmental Accounting: Introduction, calculation of profit department wise, Transfer Pricing, Interdepartmental adjustments	Ch.5(TB)
	S24		Review of Practical Assignment	
	S25		Review of Practical Assignment	
C7	S26	T	Average Due Date and Current Accounts: Introduction	Ch.7(TB)
C7	S27	P	Class Test/Quiz/presentation-2	Ch.7(TB)
C7	S28	P	Any other date as base date, Calculation of interest with the help of average due date, days of grace and date of maturity,	Ch.7(TB)
	S29		Average due date in case of debit and credit terms, interest on capital.	
C8	S30	T	Meaning of current account, computation of interest, method of calculating interest,	Ch.8(TB)
C8	S31	T	Preparation of account current by means of product of balances.	Ch.8(TB)

	S32		Review of Practical Assignment	
C8	S33	P	Accounting for Goods Sent on Sale or Return Basis	Ch.8(TB)
C8	S34	P	Accounting for Voyage	Ch.8(TB)
C8	S35	P	Preparation of Voyage Accounts	Ch.8(TB)
C8	S36	P	Class Test/Quiz/presentation-3	Ch.8(TB)
C8	S37	P	Accounting for Agriculture firms: preparing Statement of Receipt and payment and other Financial Statements	Ch.8(TB)
C8	S38	P	Accounting for Hotels, Hospital and other Service Sector	Ch.8(TB)
	S39	P	Review of practical Assignment	
	S40	P	FINAL REVIEW AND RECAP	

TB= Text Book

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Jain S.P. and Narang K.L. (2011). *Financial Accounting, 1/e*, New Delhi: Kalyani Publishers.[ISBN.-978-93-272-1641-7]

ADDITIONAL READING MATERIAL:

1. Tulsian, P.C. (2014). *Financial accounting, 4/e*. New Delhi: Pearson Education.
2. Khatri K. Dhanesh. (2011). *Financial Accounting,1/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.
3. Gabriel, John,S. and Marcus A. (2014). *Financial Accounting, 3/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.
4. Rajasekaran V. and Lalitha R.(2010). *Financial Accounting, 1/e*. New Delhi: Derling Kindersey (India) Pvt. Ltd, Licensess of Pearson Education in South Asia.
5. Ambrish, Gupta (2014). *Financial accounting for management: An analytical perspective, 2/e*. New Delhi: Pearson Education.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
IT12
INFORMATION SYSTEM FUNDAMENTALS
COURSE OUTLINE
SEMESTER IV, 2017-18

INSTRUCTOR DETAILS

Name: Dr. Ashwini Sharma

E-Mail: ashwinisharma@jklu.edu.in

Office: Room # 227 (IM Block, II Floor)

Office Tel: 533

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

The challenges posed by ever-increasing complexity of business environment coupled with the evolution and advancement of information systems has enhanced the capability of information systems to cope up with the business challenges. In view of these, there is a growing need for guidance on concept, issues and strategies for understanding, developing and managing information systems in organizations. The present course responds to this need among budding managers in understanding what information systems are and how they fit in the current organizational setup. The present course is aimed at providing the participants with a firm foundation in the field of information systems. Information systems are imperative for modern day organizations, irrespective of their nature of operations. The course begins by introducing the participants to the conceptual framework of information systems and then builds upon the support provided by information systems in managerial activities. It also acquaints the participants to the information technology concepts that are essential for a clear understanding of computer based information systems. At the end, the system development process is presented which educates the students about the various phases in the information system development life cycle.

COURSE OBJECTIVES

- Help students understand basic terminology of information systems.
- Appreciate the role of information systems in business organizations.

- Understand the socio-technical approach to design and implementation of information systems.
- Expose students to the contemporary information system applications.

LEARNING OUTCOMES

Upon successful completion, the student should be able to:

- Understand the fundamental concepts of information systems.
- Develop an insight into systems approach as a problem solving approach.
- Appreciate the evolving role of information systems in organizations.
- Discuss the social and ethical issues associated with information system discipline
- Be aware of contemporary information system applications and technologies.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Week	Session	Topic	Readings
W1	S1-S3	Introduction to the course - MIS Concept - Role of MIS - Strategic Objectives	- Text: Ch 1
W2	S4	Perspectives on Information Systems - IS Dimensions - Socio-technical approach to Information Systems	- Text: Ch 1
	S5-S6	Types of Information Systems	- Text: Ch 1
W3	S7-S9	Information Systems and Business Organizations - Features of Organizations - IS Impact on Organizations	- Text: Ch 2-3
W4	S10-S12	Information System for Competitive Advantage - Porter's Competitive Forces Model - Business Value Chain - Management Issues	- Text: Ch 3
W5	S13	Ethical and Social Issues in Information Systems - Moral Dimensions - Technology Trends	- Text: Ch 17

	S14-S15	Ethics in Information Society - Ethical Analysis and Principles - Quality of Life and Health Issues	- Text: Ch 17
W6	S16-S18	IT Infrastructure and Emerging Technologies - Components of IT Infrastructure - Emerging Hardware and Software Trends	- Text: Ch 4-6
W7	S19-S21	Databases and Information Management - Databases, Data Warehouses, Data Mart, Data Mining, OLAP	- Text: Ch 5
W8	S22-S24	IS Security - Vulnerability - Hackers and Computer Crime - Business Value of Security and Control - Tools for protecting Information Resources	- Text: Ch 16
W9	S25-S27	E-Commerce and E-Business, Enterprise Applications - ERP, SCM, CRM	- Text: Ch 7-8
W10	S28-30	Information Systems for Decision Making	- Text: Ch 9
W11/12	S31-36	Building & Maintaining Information Systems - Systems Development and Organizational Change - Role of Users - System Development Approaches	- Text: Ch 10-15
W13/14	S37-S40	Presentation of Group Assignments/Review & Feedback	

Note: Session Plan is tentative and may require adjustments depending on the progress of class.

TEXT BOOK AND READING MATERIAL

- Goyal, D.P. (2015). *Management Information Systems: Managerial Perspectives*. Noida: Vikas Publishing.

- Laudon, K.C. & Laudon, J.P. (2013). *Management Information Systems: Managing the Digital Firm*. New Delhi: Pearson.
- O'Brien, J.A. (2015). *Introduction to Information Systems*. New Delhi: McGraw Hill Education.

The first title shall be used as the Text book. Links of online material and exercises shall be made available during the classes.

TEACHING METHODOLOGY

The course is a mix of foundational concepts and relevant practical exercises that cut across functional areas. The course starts with introducing fundamental information system concepts and then highlights the significance and role of computer based information systems operating in modern day business organizations. Case studies of how organizations have been impacted by successful implementation of information systems shall be discussed to gain real-life insights about the course. As the course advances, students will be exposed to evolving role of information systems that will provide an opportunity to discuss the future trends. The course then moves on to explain social and ethical issues that confronts the information system managers and discusses alternative strategies to resolve them. The students are also exposed to various information system security threats and strategies to protect vulnerable information resources. At the end of the course, various information system development approaches are discussed and a contrast is drawn between these approaches, highlighting the merits and limitations of each. The course will also provide opportunities to understand the objectives and working of contemporary information system applications, such as ERP, SCM and CRM. All concepts will be discussed with practical orientation and students will be assessed for their understanding through assignments, exercises and quizzes. As the subsequent sessions will be built upon the previous ones, regularity and punctuality will be critically essential. Students will be required to revise the concepts regularly to maintain the flow of delivery. Students will also be provided links to various e-resources that they are expected to view/download at their own leisure. However, it is expected that they view/download the material and progress as soon as they are made available.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS

Classes shall be conducted as per the notified time table. Looking at the nature of the course, a high degree of student involvement in the classroom would be a prerequisite for achieving the course objectives. Please do not hesitate in asking questions or clearing doubts during the sessions. I would be happy to handle the queries during the session itself. It is highly recommended to carry out the online assignments/tasks on time else you will not be able to cope up with the pace of the class. Though there will be space for informal exchanges once in a while but Classroom decorum shall need to be maintained under all circumstances. Regularity and

punctuality in attending the classes can never be over emphasized. There will be no make up for any of the missed/late assignment/quizzes/presentation. All of you will be observed and assessed on these as well.

OUTCOME ASSESSMENT AND GRADING

Though there will be pen and paper quizzes as part of the evaluation during the term, major emphasis will be on the extent of achievement of learning outcomes of the course. There will be regular assignments, presentation and hands-on exercises to ensure the same and students shall be assessed on all of these. These components shall make up for 30% of the evaluation while mid-term and end-term examinations shall constitute 20% and 50% respectively. Grading scheme shall be applicable as per the University's norms.

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
LS08
BUSINESS ETIQUETTES
COURSE OUTLINE
SEMESTER IV (SOFT SKILLS PAPER), 2017-18

L-T-P : 2-0-0 (Max. Sessions – 10)

COURSE CREDITS : 1

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is the fourth in a series of Four Soft Skills paper. The Syllabus of Soft Skills is divided into Four Modules to be engaged by External Industry Expert / Soft Skills Trainer for atleast 10 Hours per Semester. It is preferred that Expert may take upto Two Hours per Week. However, in exceptional Cases where the Expert is available for short duration, the same may be concentrated in a higher number of Hours per week.

Module III:

Business Etiquette: Art of effective networking and Introductions, Power of handshake, Business Card Protocol, Telephone, cell phone and email etiquette, Pre-meeting strategies. corporate Dressing, effective usage of gestures during communication in a formal environment and balancing between Speaking and Listening to arrive at an equilibrium, negotiations and conflict management.

Achieving Genuine Communication: Creating openness, matching body language to message, working constructively with emotions, dealing with anger and managing emotionally charged situations, Managing Cross Cultural Communication.

LEARNING OUTCOMES:

Upon completion of the course, the student is expected to:

1. Identify and react accordingly on one-way and two-way communication scenarios.
2. Define the communication style followed by him / her.
3. Demonstrate active-listening skills
4. Deal with challenging emotions

5. Overcome cross-cultural barriers
6. Recognize filters in himself / herself and others.
7. Express the Anger constructively.
8. Use grammatically correct language.
9. Speak impromptu on any business topic / current affairs.
10. Work effectively in diverse teams (As a part of Course activities and role plays).

TEXT BOOK:

- Mukherjee, H.S. (2013). *Business Communication: Connecting at Work*. New Delhi: Oxford Publishing.
- Butterfield, J. (2012). *Soft Skills for Everyone*. New Delhi: Cengage Learning.
- Booher, D. (2012). *Communicate with confidence! How to say it right the first time and every time*. New Delhi: Tata McGraw Hill.
- Sweeney, S. (2003). *English for Business Communication*. New Delhi: Cambridge University Press.
- Taylor, G. (2001). *English Conversation Practice*. New Delhi: McGraw Hill Education.
- Harvard Business Review (2000). *Effective Communication*. Harvard, USA: HBS Press.

B.COM(HONS.) BATCH 2016-19

3RD YEAR

5TH SEMESTER

JULY, 2018 – DECEMBER, 2018

BACHELOR OF COMMERCE (HONOURS)
HR13
ETHICS AND HUMAN VALUES
COURSE OUTLINE
SEMESTER V, 2018-19

INSTRUCTOR DETAILS

NAME: DR. RICHA MISHRA

E-MAIL: RICHAMISHRA@JKLU.EDU.IN

OFFICE: ROOM# 228

L-T-P: 3-0-0

COURSE CREDIT: 3

SESSION DURATION : 60 MINUTES

COURSE DESCRIPTION:

This course aims at making students understand the culture, beliefs, values and ethics at the individual and societal levels, which is critical when working across disciplines and contexts to achieve goals.

COURSE OBJECTIVES:

- To understand, analyze, appreciate and respect social, religious and historical diversity between individuals, within societies, and across cultures.
- To acquaint the students with Indian Ethos and its relevance to managerial decision making.
- To define personal values, code of conduct and response to ethical situations.
- To examining the impact of cultural beliefs and the impact of those beliefs on the managerial decisions.

COURSE LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. The student should be able to understand the importance of culture, ethics and values. in determining the personal effectiveness.
2. He/She should be able to draw ethical indicators.
3. He/She should be able to classify the ethical and unethical practices in business at the individual, group and organizational level.
4. He/She should be able to comprehend how ethics can help in solving moral dilemmas

TENTATIVE SESSION PLAN

Session No.	Topics to be covered in the course	READINGS
Week 1 (S1-3)	<ul style="list-style-type: none"> • Concept of Ethics, Evolution of Ethics, Nature of Ethics- Personal, Professional, Managerial • 3 Types of Judgments • 3 Areas in Study of Ethics <ul style="list-style-type: none"> i) Meta-Ethics/ Critical Ethics ii) Applied Ethics iii) Normative vs. Descriptive Ethics • Ethics vs. Morality? • Legality vs. Morality 	Website: mrunal.org/ethics
Week 2 (S4-6)	<ul style="list-style-type: none"> • Preconditions for Ethical Scrutiny <ul style="list-style-type: none"> i) Free Will ii) Knowledge iii) Voluntary Action 	Website: mrunal.org/ethics
Week-3 (S7-9)	<ul style="list-style-type: none"> • Theories of Ethics- Teleological, Deontological, Virtue Ethics, Conduct Ethics, Rights based, Utilitarianism, Hedonism, Egoism 	Website: mrunal.org/ethics
Week-4 (S10-12)	<ul style="list-style-type: none"> • Values, Role of family-society-educational institutions in inculcating values, ethics and private and public relationships. 	Handout
Week-5 (S13-14)	<ul style="list-style-type: none"> • Summary of Conduct Ethics • Rights Based Ethics • 3 Generation of rights • John Rawls 	Website: mrunal.org/ethics
Week-5 (S15)	QUIZ I	
Week-6 (S16-18)	<ul style="list-style-type: none"> • Development of Moral Reasoning: Lawrence Kohlberg • Kuleberg's Levels and Stages of Morality • Social Perspective of Three Levels of Morality 	Website: mrunal.org/ethics
Week- 7 (S19-21)	<ul style="list-style-type: none"> • Concept of decision-making, moral decision-making, importance of a model specific to ethics 	Handout
Week-8 (S22-24)	<ul style="list-style-type: none"> • Gandhiji's doctrine of Satya & Ahinsa, Concept, importance & relevance of 	Venkatrao,V.(2014). Ethics and Values -A Text-book for Under



	Trusteeship principle in modern business.	Graduate Students. E -Book
Week -9 (S25-27)	<ul style="list-style-type: none"> • Features of Indian Ethics • Concept of Dharma with reference to Rta, Rna & Purusharth • The idea of nishkama karma in the Bhagwad gita 	Textbook Chapter1
Week-10 (S28-30)	<ul style="list-style-type: none"> • Buddhist Ethics- Four Noble Truths • Jaina Ethics - Vrata - The principles of morality. 	Textbook Chapter1
Week-11 (S31-33)	<ul style="list-style-type: none"> • Western Ethics <ul style="list-style-type: none"> i) Happiness and Prosperity ii) Four Cardinal Virtues iii) Aristotle and Immanuel Kant theories of ethics 	Venkatrao,V.(2014). Ethics and Values -A Text-book for Under Graduate Students. E -Book
Week-12 (S34-36)	<ul style="list-style-type: none"> • Significance of Professional code of conduct <ul style="list-style-type: none"> i) Business Ethics ii) Corporate Social Responsibility iii) What is a Corporation? iv) Who is a Corporation? v) What is Corporate Social Responsibility? vi) Arguments for Corporate Social Responsibility vii) Arguments against Corporate Social Responsibility 	Venkatrao,V.(2014). Ethics and Values -A Text-book for Under Graduate Students. E -Book
Week-13 (S37)	QUIZ-II	
Week 13-14 (38-40)	Presentation	

TEXT BOOK:

Venkatrao,V.(2014). *Ethics and Values -A Text-book for Under Graduate Students. E -Book*

REFERENCE BOOK:

1. Biswanth, G. (2010). *Ethics in management and Indian ethos. Noida: Vikas Publishing House.*
2. Nandagopal, R., & Sankar, A. (2011). *Indian ethos and values in management.* New Delhi: Tata McGraw Hill
3. Fernando, A.,C. (2009). *Business Ethics: An Indian Perspective,* Pearson
4. Nandagopal, R., & Sankar, A. (2011). *Indian ethos and values in management.* New Delhi: Tata McGraw Hill
5. R. R. Gaur, R Sangal, G P Bagaria,(2009). *A Foundation Course in Human Values and Professional Ethics.* Excel Books

COURSE PEDAGOGY:

- Lectures
- In-class experiential exercises
- Assignments
- Live Projects

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS**Class Attendance**

1. Attendance will be taken at the beginning of each class
2. Students must show up at their presentation(s)
3. Note: Regardless of attendance, projects and homework assignments must be submitted in no later than the due date

Cheating

Cheating on assignments, participation exercises, papers, examinations and other academic works including sharing information on participation exercises between sections is a clear violation of the code. All written requirements should reflect your own effort. Revealing the contents of a participation exercise to students that are enrolled in a subsequent course/section that is held on the same day or a latter is prohibited.

Details of Assignment:

1. Students need to submit a Research Proposal of 5-7 page document where they need spell out topic, provide a brief description of the literature review and theoretical framework, and explain your methodology. This will be completed in three parts. During the last week students will provide a PowerPoint presentation.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%



BACHLOR OF COMMERCE (HONOURS)
AC12
ACCOUNTING STANDARDS AND PRACTICE
COURSE OUTLINE
SEMESTER V, 2018-19

INSTRUCTOR DETAILS

NAME: DR. KAPIL ARORA

EMAIL: kapilarora@jkl.edu.in

OFFICE: Room No. 212 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107541

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Accounting Standards and Practice is a basic core course offered to the students of Commerce stream, to equip the students with the basic understanding of the theoretical foundation behind accounting. Most firms have to make decisions under uncertainty when faced with complex situations. If all the information necessary for decision making were available, a firm would make a correct decision. In order that a firm is enabled to make wise and rational decisions under uncertainty, it is necessary that the right information is available to the management at all levels at the right time. Accounting plays this important role, and makes the task of rational decision making easier in case of a firm. Accounting Theory is that branch of accounting which consists of the systematic statement of principles and methodology, as distinct from practice. The theory explains and makes predictions. The 'practice' is tested and verified to know as to what extent it deviates from 'theory'. Reasons for the deviation are found and corrective action is taken—either the 'theory' is modified or restated, or the 'practice' is adjusted according to theory. Thus theory may be used to explain existing practices to obtain to better understanding of them but the primary test of the theory is its ability to explain or predict accounting behavior and events. This Course is specifically focused on building the basic theoretical foundations in accounting for the commerce students.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the basic concepts and terms in Accounting Theory.
2. Understand the structural aspects of Accounting Theory.
3. Know the process of developing Accounting Standards in India and abroad.

4. Identify with different accounting standards.
5. Understand the various financial reporting standards.

LEARNING OUTCOMES:

1. Students will be able to understand the history, origin and growth of Accounting.
2. Understand different approaches and theories of Accounting.
3. Understand various Accounting Standards and IFRS.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Chapter in Text Book
1-4	Introduction: Accounting and its changing role, Users of Accounting Information, User's Information Needs,	Ch.1
4-7	Nature of Accounting Theory, Classification of Accounting Theories	Ch.1
7-9	Foundation of Accounting Theory. Traditional Approaches, New Approaches	Ch.2
10-12	The Structure of Accounting: Elements of the Structure, The Accounting Postulates	Ch.4
13-15	The Theoretical Concepts of Accounting	Ch.4
15-16	Basic accounting Principles.	Ch.4
17-20	Accounting Standards in India: Meaning and definition of accounting standards, Constitution of accounting standard boards in India	Ch.5
20-24	Scope of Accounting standards in India, Procedure of Issuing Accounting Standards	Ch.5
25-28	Applicability of Accounting standards.	Ch.5
28-30	Accounting Standards in Practice: Accounting Standards (AS) – applicability, interpretation.	Refer ICAI Website
30-32	scope and compliance of accounting standards with practical inputs.	-do-
33-34	International Financial Reporting Standards (IFRS): Meaning of standardization; International Financial Reporting Standards	Handouts



	issued by the IASB;	
35-37	The structure of IFRS; Process of IFRS standard setting;	Handouts
38-39	Problems in understanding and application of IFRS; IFRS adoption or convergence in different countries.	Handouts
40	Review of Concepts	

TEXT BOOK:

- Porwal, L.S. (2012). *Accounting Theory*. New Delhi: McGraw Hill Education (India) Pvt. Ltd.

REFERENCE BOOKS:

1. Lal, J. (2011). *Accounting Theory and Practice*. New Delhi: Himalaya Publishing House.
2. Maheshwari, S. N. and S. K. (2012). *Advanced Accountancy*. New Delhi: Vikas Publishing House Pvt. Ltd.
3. Shukla M.C. and Grewal (2011). *Advanced Accountancy*. New Delhi: S. Chand and Company.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.

4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
AC13
AUDITING & CORPORATE GOVERNANCE
COURSE OUTLINE
SEMESTER V, 2018-2019

INSTRUCTOR DETAILS

NAME: Dr. VAIBHAV KAUSHIK

EMAIL: vaibhavkaushik@jkl.u.edu.in

OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes on fraud detection, verification of assets and liabilities, ethical and legal aspects present in the organization.

COURSE OBJECTIVES:

This Course would help student to

1. Discuss the nature of auditing and assurance services including the impact of various statutes and regulations.
2. Measurement of financial statements as per the principles of auditing.
3. Apply standard audit procedures such as analytical procedures, detail tests, and tests of controls.
4. Identify the stages of an audit from planning to conclusion.
5. understanding the role of corporate governance in business sustainability.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. The student should be able to understand the concepts, principles and techniques of auditing, and their applications in practical situations.
2. The student can understand about the various audit and process, types of audit.
3. They can be able to prepare a qualified or unqualified audit report.
4. Acquaintance with code of corporate governance.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Overview of Auditing-Meaning and Importance	TB		
C	S2	T	Objectives of Auditing: Types of Audit	TB		
C	S3	T	Audit Program and Procedure	TB		A-1
C	S4	T	Basic Principles Governing an audit	TB		
C	S5	T	Evidence in Auditing: Working Papers	TB		
	S6		Review of Assignment			
	S7	T	Routine Checking and Test Checking	TB		
	S8		Class Presentation			
C	S9	P	Internal Check-Introduction and	TB		

			objectives			
	S10		Essentials of an efficient system of internal check	TB		
C	S11	P	Internal Check system regarding cash sales and credit sales	TB		
C	S12	T	Internal Check system regarding cash purchase and credit purchase and wage Payment.	TB		
	S13		Re-Cap			
	S14		Mid-Term Examination			
C	S15	P	Vouching- Meaning and Importance	TB		
C	S16	P	Types of Vouchers	TB		
	S17		Vouching of cash purchase: Credit purchase	TB		A-2
	S18		Vouching of cash Sales and credit Sales	TB		
	S19		Class Test/Quiz/presentation			
C	S20	T	Vouching of wage Payments and purchase of Fixed Assets.	TB		
C	S21	P	Valuation and Verification of Assets and Liabilities	TB	Case Study of PSE	
C	S22	P	Valuation and Verification of Assets and Liabilities	TB		
C	S23	T	Review of Assignment	TB		
	S24		Case Discussion and Presentation			
C	S25	P	Concept of true and fair: Distinction between report and Certificate	TB		

	S26		contents of the Audit Report	TB		A-3
	S27		types of the Auditor's report, types of the Auditor's report (Final)	TB		
	S28		Fraud Detection- Meaning & Purpose	TB		
C	S29	T	Investigation to detect frauds	TB		
C	S30	P	Review of Assignment/ Class Test	TB		
	S31		Misappropriations and Defalcations: Investigations under companies Act			
C	S32	P	Review of some major international accounting and financial scams case Discussion			
C	S33	T	A Brief History of Corporate governance, Managing Vs. Governing	TB	Case Study	
C	S34	T	Corporate governance: Role of Directors and Regulators	TB		
C	S35	P	Theories of Corporate Governance			
	S36	P	Corporate governance Models			
	S37	P	Corporate Board structure and Good Governance	TB		A-4
	S38		Class Test/Quiz/Presentation			
	S39		Review of Assignment			
	S40		Full Revision			

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Basu, S. K. (2012). *Auditing Principles and Techniques*. New Delhi, Pearson India.
- Kumar Satheesh. (2013). *Corporate Governance*. New Delhi: Oxford University Press

ADDITIONAL READING MATERIAL:

1. Kumar Ravindra and Sharma Virender. (2011). *Auditing Principles and Practices*. New Delhi: PHI Publication.
2. Alvin A. Arens, Beasley S Mark and Elder j Randal.(2012).*Auditing and Assurance Services*. Prentice Hall

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
FN14
PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE
COURSE OUTLINE
SEMESTER V , 2018-2019

INSTRUCTOR DETAILS

NAME: Dr. VAIBHAV KAUSHIK

EMAIL: vaibhavkaushik@jklu.edu.in

OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This course discusses the organization, operation and growth of the insurance and banking system in India. This course familiarizes the students with the dynamic changes taking place in the banking and insurance sector not only in India but also across the world in recent years. The changes in the financial product mix to meet with the competition of foreign insurance companies and banks working in India.

This course will increase the conceptual thinking ability of the students.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the nature and role of Indian financial system
2. Learn about the different products and product mix of Banks and Insurance.
3. To know about the working structure of RBI and other regulatory bodies.
4. Know the measures taken by the RBI to curve the dimensions of the banks.
5. Understand the major differences between Indian and Foreign players working in the financial system.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. The student should be able to understand the organization structure, function and working of commercial banks.
2. To acquire basic knowledge and understanding of the Banking and Insurance how they operate.
3. Describe the operating environment and functioning of banking and insurance institutions.
4. Specify the key issues in Banking and Insurance institutions and services.
5. To understand Insurance Market and various products offered by insurance firms.
6. Students should be able to understand the anatomy of different banking institutions and their purpose of establishments.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Indian banking System: Structure and Organization of banks	TB		
C	S2	T	Reserve Bank of India- Introduction and Objectives	TB		
C	S3	T	Apex banking institutions: Commercial Banks and Regional Rural Banks	TB		Assignment- 1
C	S4	T	Basel Norms	TB		
C	S5	T	Functions of commercial Banks	TB		
	S6		Review of Assignment			
C	S7	T	SARFAESI Act	TB		
C	S8	T	Contemporary issues in banking Industry: NPA	TB		

			management, E-Banking			
C	S9	T	E-Banking	TB		
C	S10	T	Securitization and Recent trends in Banking Industry	TB		
	S11		Re-cap			
	S12		Mid-Term Examination			
C	S13	T	RBI- Introduction and Objectives of RBI	TB		A-2
C	S14	T	Organizational Structure and Functions of RBI	TB	Case Study of RBI	
	S15		Case Study Presentation and Discussion			
C	S16	T	Reserve Bank of India Monetary Policy: Credit control Measures	TB		
C	S17	T	Qualitative Measures	TB		
	S18	T	Quantitative Measures	TB		
C	S19		Review of Assignment	TB		
	S20		Class Test/Quiz/presentation			
C	S21	T	Securitization	TB		
C	S22	T	Regional Rural Banks- Introduction and Objectives	TB		
C	S23	T	Functions and Role of Regional Rural Banks	TB		
C	S24	T	Co-operative Banks- Objectives and Introduction	TB		

C	S25	T	Cooperative banks in rural India: Progress and Performance	TB		
C	S26	T	Insurance- Definition, Origin and Nature	TB		
C	S27	T	Development of Insurance	TB		A-3
C	S28	T	Insurance: History of Insurance in India, kinds of insurance	TB		
C	S29	T	Principles of insurance	TB		
C	S30	T	Life Insurance: Definition of life insurance, features, benefits of life insurance	TB		
C	S31	T	Procedure for taking life insurance policy, kinds of life insurance policy	TB	Case Study	
	S32		Assignment Review			
C	S33	T	Nomination, Assignment and surrender value of LI	TB		
C	S34	T	Revival of lapsed policy, settlement of claims at death and maturity	TB		A4
C	S35	T	General Insurance: Development of general insurance in India	TB		
C	S36	T	GI: Types of General Insurance	TB		
C	S37	T	Insurance Intermediaries: Insurance Agent; meaning, procedure for becoming and insurance agent	TB		

C	S38	T	Insurance Intermediaries: Termination of insurance agent, essentials for successful insurance salesman.	TB		
	S39		Review of Assignment/ Class Test			
	S40		Full Revision			

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Sethi Jyotsna and Bhatia Nishwan (2012). *Elements of Banking and Insurance*. New Delhi, PHI publication

ADDITIONAL READING MATERIAL:

- Mishra, M.N. and Mishra, S.B. (2010). *Insurance Principles and Practice* 5/e, S. Chand, New Delhi.
- S.Dortman (2010). *Introduction to Risk Management and Insurance Market*, New Delhi, Pearson Education.
- Tennan M.L.(2013). *Banking and Practice in India*, New Delhi, India Law house.
- Trivedi IV and Jatana Renu.(2011).*Indian Banking System*, New Delhi: RBSA Publishers
- Uppal R.K. (2008).*Indian Banking in the Globalized World*, New Delhi, Neha Publishers and Distributors.
- Motihar M.(2009).*Principles and practice of Insurance*, Allahabad, Sharda Pustak Bhawan.
- Tripathy, N.P. and Pal, P. (2008). *Insurance – Theory and Practice* 1/e, Prentice Hall of India, New Delhi.
- Srivastava, R.M. and Nigam, D. (2014). *Management of Indian Financial Institutions* 9e, Himalaya Publishing House, New Delhi.
- Gulati C. Neelam (2014).*Banking and Insurance: Principles and Practices*, New Delhi, Excel Books.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.

BACHELOR OF COMMERCE (HONOURS)
FN15
FUNDAMENTALS OF INVESTMENT
COURSE OUTLINE
SEMESTER V, 2018-2019

INSTRUCTOR DETAILS

NAME: Dr. VAIBHAV KAUSHIK

EMAIL: vaibhavkaushik@jklu.edu.in

OFFICE: ROOM NO. 225 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107542

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This course will provide the student with an introduction to the concepts of investing. This course addresses both the theory and application of investment topics. The course addresses the differences between the basic types of securities and how they fit in the total portfolio picture. The course also covers how to analyze securities, decide if they should be included in an investment portfolio, and how to buy and sell them. This course will increase the conceptual thinking ability of the students.

COURSE OBJECTIVES:

This Course would help the student in following ways

1. To familiarize the students with different investment alternatives available in the market.
2. To introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
3. To learn about the different products offered by Banks and other financial institutions for investment
4. To know about the regulatory structure of SEBI and other regulatory bodies.
5. Understand the concept of Derivatives Market in India.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Explain the risk-return relationship and how it applies across various asset categories.
2. Calculate and interpret returns and standard deviations of securities and portfolios.
3. Describe types of brokerage accounts and the process for buying and selling securities.
4. Differentiate between the major types of investments and compare their advantages and disadvantages.
5. Apply basic stock and bond valuation models.
6. Discuss the arguments for and against market efficiency in its various forms.
7. Compare technical and fundamental analysis.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Chapter/Session/ Theory or Practical			TOPIC	SESSION DETAILS		
				Text	Case	Practical
C	S1	T	Introduction about Investment, the investment decision process	TB		
C	S2	T	Types of Investments- Commodities, Real Estate and Financial Assets	TB		
C	S3	T	The Indian securities market, the market participants	TB		Assignment-1
C	S4	T	Trading of securities, security market indices	TB		
C	S5	T	Sources of financial information	TB		
	S6		Review of Assignment			
C	S7	T	Return and risk: Concept and Introduction	TB		

C	S8	P	Calculation of Risk, Tradeoff between risk and return	TB		
C	S9	P	Calculation on the Impact of taxes and inflation on return	TB		
C	S10	T	Fixed Income Securities	TB		
	S11		Re-cap			
	S12		Mid-Term Examination			
C	S13	T	Bond Fundamentals, Estimating bond yields	TB		A-2
C	S14	P	Bond Valuation	TB	Case Study	
	S15		Case Study Presentation and Discussion on Bond Valuation			
C	S16	T	Types of bond risks, default risk and credit rating.	TB		
C	S17	T	Approaches to Equity Analysis: Fundamental Analysis	TB		
C	S18	T	Approaches to Equity Analysis: Technical Analysis	TB		
C	S19		Review of Assignment	TB		
	S20		Class Test/Quiz/presentation			
C	S21	T	Approaches to Equity Analysis: Efficient Market Hypothesis	TB		
C	S22	P	Valuation of Equity Shares using various models	TB		

C	S23	P	Valuation of Equity Shares using various models	TB		
C	S24	T	Portfolio Analysis: Portfolio and Diversification	TB		
C	S25	T	Portfolio Risk and Return	TB		A3
C	S26	T	Portfolio Analysis: Mutual Funds	TB		
	S27		Re-Cap			
C	S28	T	Financial Derivatives: Introduction to FD- Forwards, Futures & Options	TB		
C	S29	T	Financial Derivatives Markets in India.	TB		
	S30		Review of Assignment			
C	S31	T	Introduction of SEBI and its Framework	TB		
	S32	P	Live Stock Trading			
	S33		Class Test/Quiz/presentation			
C	S34	T	Role of SEBI	TB		
C	S35	T	Investor grievances	TB	Case Study	
C	S36	T	Investor grievances: Redressal system	TB		A4
C	S37	T	Insider Trading	TB		
C	S38	T	Investor's Awareness and Activism.	TB		

	S39		Review of Assignment/ Class Test			
	S40		Full Revision			

TEXT BOOK AND ADDITIONAL READING MATERIAL:

- Bradford D. Jordan (2015), *Fundamentals of Investments* 7/E, McGraw-Hill Education, New Delhi

ADDITIONAL READING MATERIAL:

- I M Pandey (2014), *Financial Management*, Vikas Publication, New Delhi.
- Khan and Jain (2015), *Financial Management*, Tata McGraw Hill publication, New Delhi.
- Thomas Miller, *Fundamentals of Investments* 6/E, McGraw-Hill Education, New Delhi
- Anthony Crescenzi (2010), *Strategic Bond Investor (Reprint)*, McGraw-Hill Education, New Delhi.

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 30 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.

4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
GN19
COMPANY & OTHER LAWS
COURSE OUTLINE
SEMESTER V, 2018-19

INSTRUCTOR DETAILS

NAME: PROF. LOKANATH MISHRA

EMAIL: lokanathmishra@jklu.edu.in

OFFICE: ROOM NO. 206 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

This is a core course mandatory for all the B.Com students. With increasing complications in business, the managers must have basic knowledge of law being applied on the industry as well as awareness of different laws to deal any type of stakeholders and situation. Business Law is a very relevant and useful course in the B. Com curriculum. This course is broadly covers Company Act 2013: Types of Companies and Its Characteristics: Definition of a Company, Characteristics, Lifting of Corporate Veil, Illegal Association, Different types of Companies, Public Companies, Private Companies, Foreign Company, Government Company, Limited, Unlimited, Holding and Subsidiary Companies, Memorandum of Association, Articles of Association and Prospectus its clauses, contents and procedure of Issues, Alterations etc, Share Capital, Company Meetings, management of the Companies, Composition of Board of Directors their appointment, duties, responsibilities and remunerations. Consumer Protection Act, 1986: Object, Extent and Coverage of the Act, Rights of Consumer, and Redressal machinery under the Act, Relief available to consumers, Procedure for filing the Appeal, and Power of Dispute Redressal Agencies and also Right to Information ACT 2005 and Information Technology Act 2000.

COURSE OBJECTIVES:

The main objective of the course is to prepare business students as architecture of business law strategy rather than simply middle level managers. The other objectives are:

1. To familiarize the students with company and other related laws to business environment.
2. To equip them with drafting company documents, statutory records and compliance with

- various Government agencies.
3. To strengthen the analytical and critical thinking skills of students and provide skills to predict the disputes, which may arise in business in context of law and thereafter shaping real world business decisions.

COURSE LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

1. Understand company registration process, forms and procedures.
2. Understand the laws related to Company management, RTI and Information Technology.
3. Consumer protection related practical cases.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic/Sub Topic	Session Details
1	Companies Act 2013: Definition of a Company, Characteristics	Text Book : Chapter
2	Types of Companies: Public Companies, Private Companies	Text Book : Chapter
3	Foreign Company, Government Company, Limited, Unlimited, Holding and Subsidiary Companies.	Text Book : Chapter
4	Lifting of Corporate Veil, Illegal Association	Text Book : Chapter
5	Memorandum of Association, Articles of Association and Alterations etc.	Text Book : Chapter
6	Prospectus its clauses, contents and procedure of Issues	Text Book : Chapter
7	Share Capital	Text Book : Chapter
8	Company Meetings	Text Book : Chapter
9	Management of the Companies	Text Book : Chapter
10	Class Test/Quiz/presentation-1	
11	Composition of Board of Directors their appointment	Text Book: Chapter
12	Duties, responsibilities and remuneration	Text Book : Chapter
13	Majority Rule and Prevention of Oppression and Mismanagement	Text Book : Chapter
14	Compromises, Arrangements, Reconstruction and Amalgamation	Text Book : Chapter
15	Comparison of Companies Act, 2013 with the Old Act of 1956.	Text Book : Chapter
16	Case let discussions	Text Book : Chapter
17	Case let discussions	Text Book : Chapter

18	Class Test/Quiz/presentation-2	
19	REVIEW and RECAP Before MID TERM EXAM	
19-20	MID TERM EXAMINATION	
21	Consumer Protection Act, 1986: Object, Extent and Coverage of the Act,	Text Book : Chapter
22	Rights of Consumer and Redressal machinery under the Act,	Text Book : Chapter
23	Relief available to consumers, Procedure for filing the Appeal, and	Text Book : Chapter
24	Power of Dispute Redressal Agencies	Text Book : Chapter
25	Case let discussions	Text Book : Chapter
26	Case let discussions	Text Book : Chapter
27	Class Test/Quiz/presentation-3	
28	The Right to Information Act, 2005	Text Book : Chapter
29	Public Authorities and their obligation under the Act	Text Book : Chapter
30	Role of Public Information Officers: PIOs and APIOs- Accepting an information Request, Processing and Disposing	Text Book : Chapter
31	Exemption from Disclosure of Information, Partial Disclosure and “ Third Party” Information	Text Book : Chapter
32	Role and Responsibilities of Appellate Officers within Public Authorities	Text Book : Chapter
33	The Information Technology Act, 2000	Text Book : Chapter
34	Digital Signature, Recognition of Electronics Documents,	
35	Formation of Contract, Data protection	Text Book: Chapter
36	Liability of Intermediaries, Offences and Penalty	Text Book : Chapter
37	Case Let discussions	Text Book : Chapter
38	Case Let discussions	Text Book : Chapter
39	FINAL REVIEW AND RECAP	
40	FINAL REVIEW AND RECAP	

TEXT BOOK:

- ShethTejpal (2015). *Business Law*. New Delhi: Pearson Education

ADDITIONAL READING MATERIAL/ REFERENCE BOOKS:

1. Albuquerque Daniel .(2016). *Legal Aspects of Business*, New Delhi, Oxford Publications.
2. Roger LeRoy Miller. (2012). *Business Law Today*. Boton: Stanford Edition.
3. Jane P. Mallor, A. James Barnes, L. Thomas Bowers, Arlen W Langvardt.(2011). *Business Law: The Ethical, Global, and E-Commerce Environment*. NJ: McGraw-Hill/Irwin
4. Frank B. Cross .(2012). *Legal Environment of Business*. New York: South Western
5. S.S.Gulshan & G.K.Kapoor.(2012).*Business Law Including Company law*, New Age International Publishers: New Delhi
6. PawanS.Budhwarabd Arup Verma.(2009). *Doing Business In India*, Publication: Routledge
7. Rohini Agarwal,(2011) *Mercantile & Commercial Law*, New Delhi:Tax Man
8. N.D. Kalpoor,(2011) *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons
9. P.R: Chandha,(2010) *Business Law*, New Delhi: Galgotia Publication
10. Roger LeRoy Miller (2010), *Business Law Today*. Boton: Stanford Edition.

TEACHING METHODOLOGY/PEDAGOGY:

The course will involve more of interactive sessions and open discussions within the class. The students are expected to come prepared to the class and actively participate in classroom discussions. The knowledge is incomplete without its practical application. Therefore at the end of each chapter students would be required to do certain numerical, problems and solve the real life cases considering the theories taught in the class as the guidelines. The students are expected to come prepared on prior concepts before starting the fresh ones and regular reading of the newspaper. The relevance will be further strengthened through assignments. These assignments will be discussed in class rooms through presentations and discussions. Assignments and reading material will be put across through respective official email IDs. Surprise test and quizzes can be the part of the course work to check the attentiveness of the students and their regularity.

MAJOR ACTIVITIES DURING THE CLASS:

1. Concepts are supported by practical examples, numerical and case lets.
2. Regular News Updates and integration with the concepts.
3. Law Dictionary and Management Colloquium (concept is supported by real life examples)
4. Assignments and presentations on current legal issues and events.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS:

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires regular study and logical mindset. Conceptual clarity is utmost important in this area for the proper application of those in business decision. Please ensure the following things during the course delivery:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Class starts with a quick revision of the previous session along with a quiz.
4. Students should come up with the basic preparation of the chapter from text book scheduled for the day.
5. Students are ready with their queries for discussion in the class room.
6. Assignment and cases are to be submitted on the due dates only.
7. Students are responsible for all lecture notes and material given out in class. If he/she misses class, then make sure that he/she will get the notes and assignments from another student.
8. Students will not be allowed to enter the class beyond 5 minutes pass the class scheduled time.
9. Usage of cellular or Mobile phone are not allowed in the class room.

Academic Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING:

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Class Quiz and extempore presentation	10%
Assignments/presentations	10%
Class participation and case Study Discussion	10%

Grading

Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
GN24
SUMMER TRAINING PROJECT REPORT
SEMESTER V, 2018-19

As part of the B.Com(H) Programme, the 2nd Year students undergo an eight weeks training at an industry/ Chartered Firm/ Audit Firm of their choice or one allocated by the University placement cell after the Fourth Semester. This is mostly scheduled during the months of May and June.

Upon their return from STP, they undergo the process of evaluation where they need to submit the STP Report and make presentations.

COURSE CREDITS : 4
TIME DURATION : 8 Weeks

B.COM(HONS.) BATCH 2016-19

3RD YEAR

6TH SEMESTER

DECEMBER, 2018 – APRIL, 2019



BACHELOR OF COMMERCE (HONOURS)
LS04
FOREIGN LANGUAGE (FRENCH)
COURSE SYLLABI
SEMESTER VI, 2018-19

Course Code : **LS04**
Course Credits : **3**
L - T - P : **3 -0- 0**

COURSE SYLLABI:

Verbs: Simple tenses :formation, first conjugation, second conjugation, third conjugation First conjugation spelling irregularities, The imperative, Compound tenses: formation, Reflexive verbs, The passive, Impersonal verbs, The infinitive, The present participle, Past participle, agreement, Modal auxiliary verbs, Use of tenses, The subjunctive: when to use it, Verbs governing a and de, Irregular verbs

Nouns: The gender of nouns, Formation of feminines, Regular feminine endings, Formation of plurals .

Articles: The definite article, The partitive article, The indefinite article.

Adjectives: Formation of feminines and plurals, Regular feminine endings, Irregular feminine forms, Comparatives and superlatives, Demonstrative adjectives, Interrogative and exclamatory adjectives, Possessive adjectives, Position of adjectives.

Pronouns :_Personal pronouns, The pronoun en, The pronoun y, Indefinite pronouns, Relative pronouns, Interrogative pronouns, Possessive pronouns, Demonstrative pronouns

Adverbs: Formation Irregular adverbs, Position, Comparatives and superlatives, Common adverbs and their usage.

Prepositions, Conjunctions, Sentence Structure: Word order, Negatives Question forms.

Use Of Numbers: Cardinal and ordinal numbers, Calendar, The time.

Translation Problems, Pronunciation : From spelling to sounds, Pronunciation of feminines and plurals

LEARNING OUTCOMES:

This course will give a good understanding and communication skill of French language among the student. It will also help student when they will go for job interviews as having a third language always gives an edge. They can also take certification exams (Alliance Francaise DELF) which can help them in getting good scholarships. It is beneficial for students for students who are opting for higher studies in any university in Europe.

TEXT BOOK:

- Cours de langue et de civilization francaises I & II G-mauger. Saraswati Publication

REFERENCE BOOKS:

1. Webster Vocabulary and French Grammar Part I and Part ii.
2. Plaisir d'Ecrire.
3. 501 French verbs.
4. Guide Pascal.
5. Grammaire Niveau avance- Evelyne Sirejols.



BACHLOR OF COMMERCE (HONOURS)
AC15
INDIRECT TAX LAWS AND PRACTICE
COURSE OUTLINE
SEMESTER VI, 2018-19

INSTRUCTOR DETAILS

NAME: DR. KAPIL ARORA

EMAIL: kapilarora@jklu.edu.in

OFFICE: Room No. 212 (IM BLOCK, 2nd FLOOR)

OFFICE TEL: 0141- 7107541

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

Indirect Direct Tax Laws and Practice is a basic core course offered to the students of Commerce stream, to equip the students with the basic understanding of the Tax Laws concepts and identify its role in the economy. Broadly, there are two types of taxes that the Indian government levies on its citizens – direct tax and indirect tax. Direct taxes are those which are paid directly to the government by the taxpayer. Key examples of direct taxes are: Income tax, Wealth tax, and Corporation tax. An Indirect tax (such as Sales tax, VAT or GST) is a tax collected by an intermediary (such as a retail store) from the person who bears the ultimate economic burden of the tax (such as the consumer). The intermediary later files a tax return and forwards the tax proceeds to government with the return. In this sense, the term indirect tax is contrasted with a direct tax, which is collected directly by government from the persons (legal or natural) on whom it is imposed. Some commentators have argued that "a direct tax is one that cannot be changed by the taxpayer to someone else, whereas an indirect tax can be." An indirect tax may increase the price of a good to raise the price of the products for the consumers. This Course is specifically focused on making the students aware of various aspects of Indirect Taxes and its computations.

COURSE OBJECTIVES:

This Course would help student to

1. Understand the basic concepts and terms in Taxation.
2. Understand the difference between Direct and Indirect Taxes.
3. Learn about the types of Indirect Taxes.
4. Understand the structure and charging of various types of Indirect Taxes.

LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand the basic concepts and definitions of Customs law,
2. Understand the basic concepts and definitions of Excise law,
3. Understand the basic concepts and definitions of VAT and solve problems related to computation of Income under VAT,
4. To be able to acquire knowledge about the Service Tax, its applicability and scope, and
5. Understand the concept of Goods and Service Tax and its replacement of most of the Indirect Taxes.

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Chapter in Text Book
1-4	Basic Concept: Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India.	P-1 & P-2, Ch.1
4-6	Over view of Customs Law : Basic Concepts, Types of Custom duties,	P-2, Ch.17 and other relevant Chapters
7-8	Anti-Dumping duty, Safeguard duty, Valuation,	-do-
9-10	Custom procedures, Import and Export procedures, Baggage, penalties and offences.	-do-
11-12	Over View of Central Excise Act 1944: Laws relating to Central Excise, Duties Leviable, Goods and Excisable Goods,	P-2, Ch.1
13-15	Valuation of Goods, Assessment, Appeals, Demands and Penalties.	P-2, Ch.5
15-16	Cenvat Credit.	P-2, Ch.8
17-20	Overview of VAT: Central Sales Tax and State VAT Act, Concepts and general principles of VAT,	P-2, Ch.32,33, 34,35
20-24	Calculation of VAT Liability including input Tax Credits,	-do-
25-28	Small Dealers and Composition Scheme, VAT Procedures, Treatment of stock & Branch transfer under State VAT Acts,	-do-

28-30	Filing & Return under State VAT Act, E-filing, Practical problems on VAT.	-do-
30-32	Service Tax: Introduction, Nature of Service tax, Service provider and service receivers,, registration procedure, records to be maintained, classification of taxable services,	P-1, Ch.2 and other relevant Chapters
33-34	payment of service tax, return, cenvat credit rules.	P-1, Ch.35
35-37	Introduction to Goods and Service Tax	Handouts
38-39	GST- Introduction, Benefits of GST for Individuals and Companies, Rate of GST, Implementation of GST, Items excluded from application of GST.	Handouts
40	Review of Concepts	

TEXT BOOK:

- Datey, V.S. (2016). *Indirect Taxes Law and Practice. Part 1 and Part 2*. New Delhi: Taxmann

REFERENCE BOOKS:

1. Singhania, V. and Singhania, M. (2016). *Students Guide to Indirect Tax Laws*. New Delhi: Taxmann
2. Kumar, S. (2016). *Systematic Approach to Indirect Taxes*. New Delhi: Bharat Law House Pvt. Ltd.
3. Bangar, V. and Bangar, Y. (2016). *Students' Guide to Indirect Taxes*. Jaipur: Aadhya Prakashan

TEACHING METHODOLOGY/ PEDAGOGY:

The course will be covered within 40 sessions includes Class room lecture, Practical exercises & Case analysis & discussion. The students will be given practical assignments (individually) for hands on practice and submission, and case studies in (Groups) for presentation.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to completing the scheduled activities on time for the on-campus sessions, students are expected to follow below mentioned guidelines:

1. Students must attend 75% of the total classes conducted for the course in the semester.
2. Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
3. Student presentations would be allotted on a selected Topic / Problem / Theme related with the subject, before presenting in the class gather relevant data, analyze and interpret the same in a systematic and scientific manner.
4. Although individual assignments and presentations will be allotted to students but few assignments and presentation could be allotted in group, wherein individual participation is essential for learning and assessment purpose.
5. Assignments are to be submitted on the due dates only and it must be based on student's own ideas and works. Plagiarism will not be tolerated.
6. Case studies would be provided well in advance therefore advance reading is required for the same, read the case carefully before class discussion.
7. Students are required to put their mobile phones on switch off or on airplane mode. Usage of mobile in the class is strictly prohibited.

The above mentioned guidelines are required to be follow strictly, failing to which adversely impact your learning as well your grade.

Academic Honesty

'Plagiarism' in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT AND GRADING:

The criteria that will be applied to assess the learning outcomes of this course:

Assessment Criteria	Percentage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
Grand Total:	100%

Grading: Grading system will be followed as per the University norms.



BACHELOR OF COMMERCE (HONOURS)
AC14
COMPUTERIZED ACCOUNTING
COURSE OUTLINE
SEMESTER VI, 2018-2019

INSTRUCTOR DETAILS

Name: Dr. VAIBHAV KAUSHIK

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Office Tel: 0141-7107535

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

Corporates today maintains system based accounts record through various customized software. Students of commerce must be aware of recording accounting transaction and preparing financial statement through Accounting Software like Tally, Sage etc. Apart from that spreadsheet skills are an integral part of a business manager's toolkit in present times. The present course is aimed to provide hands on experience to students in maintaining accounting record in systems. The course begins with a refresher module on key numeracy skills and the Excel environment. Ability to create and format worksheets, use simple formulas and visualize data with the help of charting capabilities available in Excel will be the pre-requisites for taking this course. The course then builds upon these skills to develop worksheets which are actually used in business organizations, in various functional areas, such as Accounting and Finance, Sales and Marketing, etc. Besides this, the students will be practice accounting in lab through Tally(latest Version).

COURSE OBJECTIVES

- Develop proficiency in basic numeracy skills.
- Ability to use Excel for creating user-friendly and professional worksheets.
- Understand the use of Excel in analyzing real-life business data.
- Appreciate the use of spreadsheet skills in different functional areas, such as Accounting and Finance, Sales and Marketing etc.
- Understand the business applications of Excel Add-ins, like Analysis ToolPak and Solver.

LEARNING OUTCOMES

Upon successful completion, the student should be able to:

- Create professional-looking worksheets using Excel.
- Summarize data spread across several worksheets/workbooks.
- Create pivot tables and pivot charts for analyzing data.
- Develop proficiency in intermediate and advanced features of Excel, such as Customization, Goal Seek Analysis, What-if scenarios, Formula Auditing, Multi-level and Custom Sorting/Filtering of data, Lookup Procedures, Range-Names etc.
- Using built-in function libraries and creating user defined functions.
- Understand the use of Excel Add-ins like Analysis ToolPak and Solver Add-in.
- Develop proficiency in using accounting software Tally.

COURSE OUTLINE (TENTATIVE SESSION PLAN)

Week/ Session	Topic
Week 1-2 (1-6)	Familiarizing with Excel Environment (Ribbon Layout and Changed Excel Environment (Excel 2007 onwards). Hands-on skills for basic Excel Skills (Data Entry, Basic Formatting, Row/Col insert/delete, Formulas and Expressions, Absolute and Relative Cell Referencing)
Week 3-4 (7-12)	Working with Different types of Data, Charting in Excel
Week 5-6 (13-18)	Working with Pivot Tables, Pivot Charts, Lookup Functions, Conditional Formatting, Goal-seek Analysis, What-if Scenarios, Formula Auditing, Custom Sorting, Auto Outline
Week 7-8 (19-24)	Using Excel for Statistical Decision Making, Using Excel for Prediction and Forecasting Problems
Week 9-10 (25-30)	Tally Fundamentals , Basic and Advanced Accounting , Accounting fundamentals , Types of Accounts and their rules , Company Create Alter and Delete , Types of Accounting Vouchers , Cost Centers ,
Week 11-13 (31-39)	Inventory features , Types of Inventory Vouchers , Statutory Accounting , Price Levels , Voucher classes , Multi Currency , TDS , VAT , Payroll system , Job Costing , ODBC , Import and Export Tally Data, ERP, Tableau. Practical Aspects of Filing of Income tax return and VAT.
Week 14 (40)	Final Review and Recap

Note: Session Plan is tentative and may require adjustments depending on the progress of class.

TEXT BOOK AND READING MATERIAL

- Saxena, Sanjay (2015). A First Course in Computers (Based on Windows 8 and MS Office 2013). New Delhi, Vikas Publishing. [ISBN: 9789325980822]
- Davis & Pecar (Latest Edition). Business Statistics using Excel. South Asia Edition, UK: Oxford University Press.
- Carlberg, Conrad (Latest Edition). Statistical Analysis: Microsoft Excel 2013, New Delhi: Pearson.
- Behera R. Soumya.(2014).Learn Tally.ERP in 30 Days, New Delhi, B K Publications.

The above are references are indicative only. Due to the nature of the course, majority of course readings and other material shall be used from online resources. Links of supplementary readings and other such resources shall be made available during the classes.

TEACHING METHODOLOGY/PEDAGOGY

The course is highly practical in nature and will involve more of interactive and participative sessions. Students will be required to do several class exercises from time to time on their laptops/computer labs. This emphasizes that learning by doing will be the underlying principle throughout the course. Surprise quizzes and exercises may also be conducted at times. Therefore students are expected to have all lessons prepared on the dates indicated, to come to the class with the required materials, to take notes, and to read the assignments by the dates due. Assignments turned in late will not be entertained. Students will also be provided links to various e-resources that they are expected to view/download at their own leisure. However, it is expected that they view/download the material and progress as soon as they are made available.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS

Classes shall be conducted as per the notified time table. Looking at the highly practical and hands-on nature of the course, a high degree of student involvement in the classroom would be a prerequisite for achieving the course objectives. Please do not hesitate in asking questions or clearing doubts during the sessions. I would be happy to handle the queries during the session itself. It is highly recommended to practice the skills acquired else you will not be able to remember them. Though there will be space for informal exchanges once in a while but Classroom decorum shall need to be maintained under all circumstances. Regularity and punctuality in attending the classes can never be over emphasized. There will be no make up for any of the missed/late assignment/quizzes/presentation. All of you will be observed and assessed on these as well.

OUTCOME ASSESSMENT AND GRADING

Though there will be some pen and paper quizzes as part of the evaluation during the term, major emphasis will be on the extent of achievement of learning outcomes of the course. There will be regular assignments, presentation and hands-on exercises to ensure the same and students shall be assessed on all of these. These components shall make up for 30 % of the evaluation while mid-term and end-term examinations shall constitute 20% and 50% respectively. Both mid-term and end-term examinations will be practical in nature and shall be done in a lab-setting. Grading scheme shall be applicable as per the University's norms.

Assessment Criteria	Weightage
Continuous Assessment	30 %
Attendance & Participation	10%
Quiz, Assignments, Presentations	10%
Hands-On Skill Test	10%
Mid Term Practical Examination	20 %
End Term Practical Examination	50 %
TOTAL	100 %



BACHLOR OF COMMERCE (HONOURS)
FN09
INDIAN FINANCIAL SYSTEM
COURSE OUTLINE
SEMESTER VI, 2018-19

INSTRUCTOR DETAILS

NAME: Dr. VINAY ASTHANA

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OFFICE TEL: 0141-7107539

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

The objective of this course is to familiarize the students with the financial system and provide insights into the management of financial institutions and services. Many topics covered during the course have both theoretical and practical significance. This course is expected to give the students an opportunity to apply their knowledge of financial economics to the practical world of financial institutions and services.

COURSE OBJECTIVES:

The course aims to achieve the following objectives:

1. To familiarize the students with the role, functions and significance of the financial system
2. To help students understand the operating environment of financial institutions and services
3. To highlight the key issues in the management of financial institutions and services
4. To keep abreast of the latest developments in the management of financial institutions and services

LEARNING OUTCOMES:

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

1. Evaluate the role and significance of financial system
2. Describe the functioning of financial institutions

3. Outline the operating environment of financial services
4. Apply the knowledge of financial economics to the practical world of financial institutions and services

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1-3	Overview of financial system	Text book	Ch. 1
4-5	Role of financial institutions in economic development	Text book Articles	Ch. 2
6	Debate 1	News item	
7-10	Reforms in the financial system	Text book Articles	Ch. 2
11	Revision		
12	Quiz 1		
13-15	Financial markets: overview	Text book Articles	Ch. 3
16	Debate 2	News item	
17-19	Secondary market	Text book	Ch. 8
20	Revision		
	MID TERM EXAM		
21-23	Banking institutions	Text book Cases	Ch. 13
24-25	Non-banking institutions	Text book Cases	Ch. 14
26	Debate 3	News item	
27-28	Financial instruments	Text book Articles	Ch. 6
29	Revision		
30	Quiz 2		
31-32	Financial services	Articles	
33-34	Mutual Funds	Text book	Ch. 15
35-36	Financial regulation	Text book Cases	Ch. 4
37	Debate 4	News item	
38-39	Project presentations		
40	Revision		
	END TERM EXAM		



TEXT BOOK:

Khan M Y. *Indian Financial System*, (2014), New Delhi: Mc Graw Hill Publication

ADDITIONAL READING MATERIAL:

- Bhole, L.M. & Mahakud, J. (2009). *Financial Institutions and Markets*, 5e. TMH
- H.R Machiraju (2011), *Indian Financial Systems*, 4th Edition Vikas Publishing House Pvt. Ltd.
- Bharati & V. Pathak(2011), *Indian Financial System: Markets, Institutions and Services*, 3rd Edition Pearson Education

TEACHING METHODOLOGY/ PEDAGOGY:

To ensure that the students are able to understand and apply the concepts, the teaching methodology of the course is based on a mix of lectures, cases, debates, and project work.

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to fulfilling the University requirement of attendance, students are expected to actively participate in the classroom discussions, debates, assignments and projects. This is essential to facilitate peer learning process and help students develop their skills and capabilities. Towards this end, students must go through the required readings before coming to the class. To minimize distractions, use of mobiles and laptops is prohibited in the classroom. Students are required to be punctual in attending classes and they must strive to meet the deadlines set for various assignments. Late submissions of assignments will not be permitted.

Academic Honesty

Plagiarism is strictly unacceptable. Cheating during examinations or plagiarism in assignments will lead to strict disciplinary action.

OUTCOME ASSESSMENT AND GRADING:

The criteria for assess the learning outcomes of this course are as follows:

Assessment Criteria	Percentage
Class Participation	10%
Quizzes and debates	10%
Project	10%
Mid-term Examination	20%
End term Examination	50%
Grand Total:	100%



BACHELOR OF COMMERCE (HONOURS)
AC16
FINANCIAL REPORTING AND ANALYSIS
COURSE OUTLINE
SEMESTER VI, 2018-19

INSTRUCTOR DETAILS

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OFFICE: Room No. 210 (2nd FLOOR, IM BLOCK)

OFFICE TEL: 0141-7107539

L-T-P: 3-0-0

COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION:

The objective of this course is to familiarize the students with the principles and practices of corporate financial reporting in India and its comparison with international practices. Many topics covered during the course have both theoretical and practical significance. This course is expected to give the students an opportunity to apply their knowledge of financial accounting to understand and analyze corporate financial reporting.

COURSE OBJECTIVES:

The course aims to achieve the following objectives:

1. To familiarize the students with the principles and practices of corporate financial reporting
2. To help students understand group financial statements
3. To highlight the key issues in corporate financial reporting
4. To keep abreast of the latest developments in the domain of corporate financial reporting

LEARNING OUTCOMES:

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

1. Evaluate the role and significance of corporate financial reporting
2. Prepare group financial statements
3. Outline the current trends and practices in financial reporting
4. Apply the knowledge of financial accounting to the analyze corporate financial reports

COURSE OUTLINE (TENTATIVE SESSION PLAN):

Session No.	Topic	Readings	
1-3	Objective of financial reporting	Text book	
4-5	Corporate reporting practices	Text book Articles	
6	Debate 1		
7-10	Segment reporting and interim reporting	Text book Articles	
11	Revision		
12	Quiz 1		
13-15	Group financial statements	Text book Articles	
16	Debate 2	News item	
17-19	Group cash flow statement	Text book	
20	Revision		
	MID TERM EXAM		
21-23	Sustainability reporting	Text book Cases	
24-25	Financial reporting	Text book Cases	
26	Debate 3	News item	
27-28	Voluntary disclosures	Text book Articles	
29	Revision		
30	Quiz 2		
31-32	Economic value added	Text book	
33-34	Human resource accounting	Text book	
35-36	Creative accounting	Text book Cases	
37	Debate 4	News item	
38-39	Project presentations		
40	Revision		
	END TERM EXAM		

TEXT BOOK:

Gupta R.L. and Radhaswamy, M. (2014). *Financial Accounting*, New Delhi, Sultanchand and Sons

ADDITIONAL READING MATERIAL:

1. Young, D. and Cohen J. (2013). *Corporate Financial Reporting and Analysis*, Sussex, John Wiley & Sons.
2. Lal J. (2009). *Corporate Financial Reporting: Theory, Practice & Cases*, New Delhi, Taxmann Publications.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2012). *Advanced Accounts Vol.1*, New Delhi, S.Chand and company
4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2013). *Advanced Accounts Vol.2*, New Delhi, S.Chand and company.
5. Agarwala, A.N. and Agarwala.(2012). K.N. *Higher Science of Accountancy*, Allahabad, Kitab Mahal:

CLASS CONDUCTING POLICY, ACADEMIC INTEGRITY AND REGULATIONS:

In addition to fulfilling the University requirement of attendance, students are expected to actively participate in the classroom discussions, debates, assignments and projects. This is essential to facilitate peer learning process and help students develop their skills and capabilities. Towards this end, students must go through the required readings before coming to the class. To minimize distractions, use of mobiles and laptops is prohibited in the classroom. Students are required to be punctual in attending classes and they must strive to meet the deadlines set for various assignments. Late submissions of assignments will not be permitted.

Academic Honesty

Plagiarism is strictly unacceptable. Cheating during examinations or plagiarism in assignments will lead to strict disciplinary action.

OUTCOME ASSESSMENT AND GRADING:

The criteria for assess the learning outcomes of this course are as follows:

Assessment Criteria	Percentage
Class Participation	10%
Quizzes and debates	10%
Project	10%
Mid-term Examination	20%
End term Examination	50%
Grand Total:	100%

BACHELOR OF COMMERCE (HONOURS)
GN17
ENTREPRENEURSHIP
COURSE OUTLINE
SEMESTER VI, 2018-19

INSTRUCTOR DETAILS

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COURSE CREDITS: 3

SESSION DURATION: 60 MINUTES

COURSE DESCRIPTION

Entrepreneurship plays a vital role in industrial development. It is relatively new subject and one of the fastest growing subjects in colleges and universities across the world. It has been identified as one of the major trends shaping business, economy and even society. It has now emerged as profession. That like other profession, it can be developed and fostered through specific educational and training programme is well evidenced by behavioural studies and experiments conducted across the regions. The programme imparts essential knowledge of how to start one's own business venture and the various facets that influence successful set up and operations. The teaching/ learning of entrepreneurship require greater focus on experiential learning. Engagements such as interactive sessions, cases, games, exercise, role plays, films, projects, assignments and group activities play a vital role in teaching this course.

COURSE OBJECTIVES

1. To promote entrepreneurship among the student community and to break myths about entrepreneurs (Are the age, wealth, education and work experience important factors for success of entrepreneurs?)
2. To make them recognize the importance of entrepreneurship and identify the traits of entrepreneurs and their role in economic growth.
3. To encourage students to think creatively and develop innovative ideas/products for commercial exploitation by means of brain storming sessions.
4. To develop the skills of students in developing the basic frame of project formulation and understand the steps to roll out own business.

5. To equip students with knowledge of the government and institutional support to new enterprise.
6. To aware students about the different sources of funding for a venture and EDP programs.

COURSE LEARNING OUTCOMES

Upon completion of the course, the student is expected to:

1. Enhance their entrepreneurial skills and understand entrepreneurship environment.
2. Able to generate new ideas and evaluate opportunities.
3. Determine the prerequisites and process for starting the new venture.
4. Formulate project report for a new venture.
5. Understand the supportive system for entrepreneurship development.
6. Aware and understand the different entrepreneurship programs.

COURSE OUTLINE (TENTATIVE SESSION PLAN)

Session No.	Topics	Session Details	
1-1	Introduction and relevance of the entrepreneurs and entrepreneurship for the nation and the students	Text Book- Chapter 1	Quiz on Entrepreneurs, Videos, Puzzle and discussion
2-2	Concept of an Entrepreneur, role and need for an entrepreneur	Text Book- Chapter 1	Videos and discussion
3-3	Student Activity		
4-4	knowledge and skills requirement, characteristics of successful entrepreneurs	Text Book- Chapter 1	Videos, Poem on entrepreneur characteristics,

			Discussion
5-5	Case Study		
6-6	Assignment: Collect the stories of entrepreneurs in their surrounding and also find out the traits which make them successful. If possible also prepare videos on them.		
7-8	Types of Entrepreneurs, Social Entrepreneurship	Text Book- Chapter 1	Small stories, activity, Videos.
9-9	Case Study		
10-10	Entrepreneurs Vs Professional Managers	Text Book- Chapter 1	Movie & Activity
11-12	Concept of Entrepreneurship, features, Growth and Entrepreneurship eco-system	Text Book- Chapter 2	Discussion and Examples
13-13	Significance of Entrepreneur and Entrepreneurship in Economic Development	Text Book- Chapter 2	Videos, discussion, and Activity
14-14	Presentation: On the entrepreneurship growth in India with facts and figures		
15-16	Women Entrepreneurship, functions, Problems and Limitations	Text Book- Chapter 3	Videos, discussion, and Activity
17-17	Case- Study and Assignment		
18-18	Micro, Small Medium Enterprises,	Text Book- Chapter	Discussion and Examples

	essentials, objectives, scope	13	
19-19	Assignment: Visit to MSME, Presentation on 'MSME and Entrepreneurship (Start-ups) Growth in India'		
20-21	Different Forms of Industrial Organisation	Text Book- Chapter 18	Discussion
22-22	Theories of Industrial Location	Reference Book	Discussion
23-23	Project Identification	Text Book- Chapter 14	Videos, Activities on Idea Generation
24-24	Case -Study		
25-25	Assignment: presentations and discussion on the emerging Entrepreneurial opportunities in India and come up with 2-3 ideas with reasons.		
26-28	Project Appraisal, Project Formulation	Text Book- Chapter 16 and Reference Book	Discussion, Activity, Examples
29-29	Presentation on Outdoor Activity: Backup Envelop exercise		
30-30	Procedural Steps in Setting up of an Industry	Reference Book	Lecture and Discussion
31-31	Reasons of Failure and the Visible Problems for Business	Reading Material	Stories, Activity and Discussion
32-33	Sources of Finance, Government Support to New Enterprise, Role of other non-financial and Promotional Agencies in	Text Book- Chapter 17 & 19	Discussion

	Entrepreneurship Development		
	100 Rs. venture exercise (an outdoor activity)		
33-33	Case Study		
34-35	Entrepreneurial Development Programmes (EDP)- role, relevance, achievements and Operational Problem of EDPs	Text Book- Chapter 12	Discussion
36-36	Show a movie on "October sky"		Discuss the review of the movie
37-38	Sustainability, Climate Change and Entrepreneurship	Reference Book	Discussion
39-39	Entrepreneurship Education and Research	Reference Book	Discussion
40-40	Recap		

Note: Story sessions on entrepreneurs and student presentation will be the regular features of the class.

Minor modifications & alteration might be required, depending on the composition & progress of the class

TEXT BOOK AND ADDITIONAL READING MATERIALS

- Khanka, S. S. (2013). *Entrepreneurship development*. New Delhi: Sultan Chand and Sons.

Additional Reading Material

1. Arya Kumar (2012). *Entrepreneurship: Creating and Leading an Entrepreneurial Organisation*. New Delhi: Pearson.
2. Poornima M Charantimath (2014). *Entrepreneurship Development Small Business Enterprises*. New Delhi: Pearson.
3. Rajeev Roy (2011). *Entrepreneurship*. New Delhi: Oxford University Pr.
4. Vasant Desai (2014). *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House.
5. <http://entryindia.com/>

6. <https://www.entrepreneur.com/in>
7. <https://www.entrepreneur.com/magazine>

Note: Latest edition of the readings will be used

TEACHING METHODOLOGY/PEDAGOGY

Teaching methodology is based on experiential learning, activities, exercises, case studies, role plays, films, projects, assignments and group activities. This course will introduce and develop an awareness of the state of entrepreneurship across the globe and develop entrepreneurial skills among the students.

Major activities or methods of the class conducting:

1. Each lecture is delivered first by doing practical exercise and then followed by theory for better understanding.
2. Quiz, Videos, Outdoor activities, Games, Case Studies, Entrepreneurs stories, presentations and exercise are the regular features of the class.
3. Students' assignments are based on meeting and discussions with the entrepreneurs, visiting the different ventures and launching campus company.
4. Regularly news updates and discussion on the story of the success and the failure of an entrepreneur in the class.
5. Students will start from idea generation and also prepare their project report on selected idea.

CLASS CONDUCTING POLICIES, ACADEMIC INTEGRITY AND REGULATIONS

Discipline and preliminary preparations always result in better delivery of the faculty as well as better understanding of the concepts to the students. This course requires greater focus on experiential learning, so it is mandatory for the students to come up with the given assignment or any other task. Please ensure the following things during the course delivery:

- Students must attend 75% of the total classes conducted for the course in the semester.
- Students must be present on time in the class as per the scheduled time table. No student would be allowed after 5 minutes from the commencement of the class.
- Class starts with a quick revision of the previous session along with a quiz.
- Students should come up with the preparation of given assignment/ activity/ or any other task for facilitating the next topic.
- Students should be ready with their queries for discussion in the class room.
- Assignment and cases are to be submitted on the due dates only.

- Students are responsible for all lecture notes and material given out in class. If He/ She miss class, then make sure that He/she will get the notes and assignments from another student.
- Usage of cellular or Mobile phone are not allowed in the class room.

Intellectual Integrity and Honesty

‘Plagiarism’ in any form is not acceptable. Cheating during examinations or plagiarism in group work will result removal from the course with a failing grade. Punctuality is must in the classes.

OUTCOME ASSESSMENT & GRADING

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Assignments/ self-study component	10 %
Presentations	10%
Class participation	10%

Grading

Grading system will be followed as per the University norms.

