B. Com (Hons.,)

Syllabus (CBCS)

(w.e.f. 2025–2026)

Semesters – I to IV

FACULTY OF COMMERCE
TELANGANA UNIVERSITY
NIZAMABAD - 503 322
TELANGANA.

2025

B.COM (Hons)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

Sl.No.	*Code*	*Course Title*	*HPW*	*Credits*	*Exam Hrs*	*Marks*
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
3.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
4.	MJR103	Business Economics	5	5	3 hrs	80U+20I
5.	MJR104	Financial Management	5	5	3 hrs	80U+20I
		Total	**25**	**25**		
		SEMESTER – II				
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
8.	MJR202	Business Laws	5	5	3 hrs	80U+20I
9.	MJR203	Banking and Financial Services	5	5	3 hrs	80U+20I
10.	MJR204	Investment Management	5	5	3 hrs	80U+20I
		Total	**25**	**25**		
		SEMESTER – III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
13.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
14.	MJR303	Auditing	5	5	3 hrs	80U+20I
15.	MJR304	Marketing Management	5	5	3 hrs	80U+20I
		Total	**25**	**25**		
		SEMESTER – IV				
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
18.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
19.	MJR403	Income Tax	5	5	3 hrs	80U+20I
20.	MJR404	Human Resource Management	5	5	3 hrs	80U+20I
		Total	**25**	**25**		
		SEMESTER – V				
21.	MJR501	**a)** Cost Accounting/ b) Financial Planning & Performance **c)** International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Foreign Trade b) Business Ethics & Corporate Governance/ **c)** Investment Instruments	5	5	3 hrs	80U+20I
23.	MDC503(Offered to Other Students)	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	80U+20I
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I

25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26	**VAC1**	) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	**21**	**21**		
		SEMESTER – VI				
27	MJR601	**a)** Management Accounting/ **b)** Financial Control / **c)** International Financial Reporting-II	5	5	3 hrs	80U+20I
28	MJR602	**a)** Theory and Practice of GST/ b) Project & Relationship Management/ **c)** Accounting Standards	3T+4P (5) 5 5	5	3 hrs	50U+35P+15I 80U+20I 80U+20I
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15I S+10VV
30	SEC3	**a**) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	**21**	**21**		
		GRAND TOTAL	**142**	**142**		

***THPW**: Teaching Hour Per Week; **ESED**: End Semester Exam Duration* **AEC: A**bility **E**nhancement **C**ourse**; SLS**: Second Language Skill; ***SEC: S**kill **E**nhancement **C**ourse; **MJR: Major Course**; VAC: Value Added Course; MDC: Multi-disciplinary Course; **T**: **T**heory; **P**: **P**ractical**; I**: Internal Exam **U: U**niversity Exam: **RMP**: Research Methodology & Project Report; **PR**: **P**roject **R**eport; **IS**: Internship; **VV**: Viva-Voce Examination.*

Note: If a student opts for "a" in SEC in V Semester, the student has to opt for "a' only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of .Courses	Credits Per Course	Credits
1	**AEC** (English Language)	4	5	20
2	**SEC**	**4**	**2**	**8**
3	**MDC**	**1**	**4**	**4**
4	**VAC**	**2**	**3**	**6**
5	**RMP**	**1**	**4**	**4**
6	**MJR**	**20**	**5**	**100**
	TOTAL	**32**		**142**
	Commerce	**22**		**106**
CREDITS UNDER NON-CGPA		**NSS/NCC/Sports/Extra Curricular**	**Up to 6 (2 in each year)**	
		Summer Internship	**Up to 4 (2 in each after I & II years)**	

SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:

1) To understand the accounting process.
2) To classify and record various business transactions in the respective subsidiary books.
3) To know the reasons for disagreement of cash book and bank pass book balances.
4) To identify and rectify the accounting errors at various stages of accounting cycle.
5) To prepare the final accounts of the sole trader.

Course Outcomes:

1) Describe and understand the accounting principles and recording of business transactions in Journal.
2) Prepare ledgers and subsidiary books.
3) Prepare and analyse the bank reconciliation statement.
4) Understand the way of rectification of errors in the books of accounts.
5) Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)

Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between C ash Book and P ass Book balances –Favourable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)

UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation –Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)

UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
4) Tulasian: Accountancy–I: Tata McGraw Hill Company.
5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
6) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
7) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
9) Kamatam Srinivas: Financial Accounting –I : S Publishers.
10) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I **:** Professional Books Publisher.
11) Prof.Prashanta Athma: Financial Accounting -1: Himalaya Publishing HousePvt Ltd.
12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

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SEMESTER - I

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:

1) To know the forms of business organization.
2) To understand the meaning and classification of joint stock companies.
3) To know the meaning and functions of management.
4) To study the importance of planning and organizing in a business organization.
5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

1) Describe and understand the forms of business organization.
2) Knows the forms of companies and important documents.
3) Equips with the application of Fayol's 14 principles of management.
4) Understand the benefits of planning and organizing in an organization.
5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.

UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span – Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition – Relationship between Planning and Control - Steps in Control – Requirements for Effective Control.

SUGGESTED READINGS:

1) R K Sharma & Shashi K. Gupta : Business Organization & Management: Kalyani Publishers
2) Patrick Anthony: Business Organization& Management: Himalaya Publishing House
3) Dr. Manish Gupta, Business Organization & Management: PBP.
4) R. D. Agarwal: Organization & Management: McGraw Hill.
5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
7) M.C. Shukla: Business Organization & Management: S. Chand,
8) D.S. Vittal: Business Organization and Management: S. Chand
9) V.S.P. Rao:Organizational Behavior Text & Cases: Himalaya Publishing House
10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
11) Niranjan Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers
12) Y Sridhar : Business Organisation and Management : S Publishers.
13) Prof. A. Patrick, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
14) Sherlekar & Khuspat Jain: Business Organization& Management: Himalaya Publishing House
15) R K Chopra: Office Organization& Management: Himalaya Publishing House
16) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
17) Principles of Management: RK Sharma: Kalyani Publishers

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SEMESTER - I

Paper MJR 103: BUSINESS ECONOMICS

PAPER CODE: MJR 103: **Total Marks: 80U+20I=100**
THPW: 5; Credits: 5 **ESED: 3 HRS**

Objective: *To acquire knowledge for application of economic principles and tools in business practices.*

Course Objectives:

1. To provide foundational knowledge of business economics and its scope in decision-making.
2. To analyze demand concepts and various types of elasticity for market understanding.
3. To explain the laws of supply, consumer surplus, and consumer behavior theories.
4. To understand the principles of production and cost, and apply them to business decisions.
5. To introduce revenue analysis and break-even concepts for effective managerial planning.

Course Outcomes:

1. Define the nature and scope of business economics, distinguishing micro and macro aspects.
2. Analyze demand functions and apply elasticity concepts in economic decisions.
3. Interpret supply dynamics and consumer behavior through utility and indifference curve approaches.
4. Evaluate production functions, returns to scale, and assess cost-efficiency in production.
5. Demonstrate understanding of cost and revenue behavior, and apply break-even analysis in business contexts.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT–IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: Dr. Ramakrishna Bandaru, Tata Publications
7. Business Economics: P. N. Chopra, Kalyani Publishers
8. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
9. Managerial Economics: Varshney and Maheswari, Sultan Chand
10. Business Economics: P. K. Mehta, Tax Mann Publication.
11. Business Economics: P. N. Chopra & Seema Ghosh, Kalyani Publishers.
12. Business Economics : Dr Jyothi Mehra,Dr Vinaya Chaturvedi : Professional Books Publisher
13. Business economics : Dr Shabina Shareef , Vedashree Publishers
14. S.K.Misra & V.K.Puri: Economic Environment of Business: Himalaya Publishing House
15. K.M.Pandey: Economics for Managerial Decisions: Himalaya Publishing House

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SEMESTER - I

Paper MJR 104: FINANCIAL MANAGEMENT

PAPER CODE: MJR 104: **Total Marks: 80U+20I=100**
THPW: 5; Credits: 5 **ESED: 3 HRS**
Objective: *To understand basic functions Financial Management.*

Course Objectives:

1. To introduce the fundamentals and scope of financial management and the role of the finance manager.
2. To develop the ability to evaluate investment proposals using time value of money and capital budgeting techniques.
3. To impart knowledge on managing working capital and current assets efficiently.
4. To understand various financing decisions, capital structure theories, and leverage analysis.
5. To explore dividend policies and evaluate dividend theories for decision-making.

Course Outcomes:

1. Explain the nature, objectives, and functions of financial management.
2. Apply capital budgeting techniques and compute cost of capital for investment decisions.
3. Analyze working capital requirements and manage current assets effectively.
4. Assess financing options using capital structure theories and leverage analysis.
5. Evaluate dividend policies and apply dividend valuation models in financial decisions.

UNIT–I: INTRODUCTION:

Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Time Value of Money: Rationale – Future Value of Present Cash Flows: Simple Interest – Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISION:

Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).
Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

UNIT-III: SHORT-TERM INVESTMENT DECISION:

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method – Project Balance Sheet Method (Simple Problems).
Management of Current Assets: Management of Cash: Nature – Motives – Models - Management of Receivables: Objectives – Credit Policies – Credit Terms – Collection Policies - Management of Inventory: Objective – Techniques (Simple Problems)

UNIT-IV: FINANCING DECISION:

Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

UNIT-V: DIVIDEND DECISION:

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

SUGGESTED READINGS:

1. Financial Management**:** Bhalla V.K., S. Chand & Company Pvt. Ltd.
2. Fundamentals of Financial Management:James C Van Horne & Others, PHI.
3. Financial Management**:** Khan M.Y. & Jain P.K, McGraw Hill Education (India) Pvt. Ltd.
4. Financial Management: Pandey I.M, Vikas Publishing House Pvt. Ltd.
5. Financial Management: Prasanna Chandra, McGraw Hill Education (India) Pvt. Ltd.
6. Financial Management: Raymond M Brooks, Pearson.
7. Financial Management: Rustagi, Taxmann Publications.
8. Financial Management: Shashi K. Gupts& R.K. Sharma, Kalyani Publishers.
9. Financial Management**:** Srivastava R.M, Himalaya Publishing House.
10. Financial Management**:** Sudarsana Reddy G., Himalaya Publishing House.
11. Financial Management: Shashi K. Gupts& R.J. Sharma, Kalyani Publishers.
12. Financial Management: Prof. A. Patrick, Dr. K. Naveen Kumar: Vedashree Publishers
13. Fundamentals of Financial Management: Prof.G.Naresh Reddy,Prof.K Rajender: Professional Books Publisher
14. Financial Management: Prof. Madana Mohan: Himalaya Publishing House.
15. Financial Management: Kulkarni & Satya Prasad: Himalaya Publishing House.

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SEMESTER - II

Paper MJR 202: BUSINESS LAWS

PAPER CODE: MJR 202 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.*

Course Objectives:

1. Understand the fundamentals principals and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

Course Outcomes:

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

UNIT–I: INDIAN CONTRACT ACT, 1872:

Agreement and Contract : Defination - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Concent: Competency to contract Free Concent (Coercion, Undue influence, Fraude, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Voide (Restraint of Trade, Legal Proceedings) – Dischange and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Indtrduction) – Overview of Contract Indemnity and Contract Gurantee.

UNIT–II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Trancefer of Property – Rights of Unpaid Seller: Defination of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfaire Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authorioty (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monitory Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

UNIT–III: INTELLECTUAL PROPERTY RIGHTS (IPRS):

Trade Marks: Definition – Funtions – Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents –patatentable and non patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).

UNIT–IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:

Directors: Qualification - Disqualification – Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities – Loans and Directors – Indipendednt Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 of the Companies Act, 2013 Applicability – Composition of CSR Committee – Mandatory 2% Spending and Treatment of unspent amount – Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) – Resolutions (Ordinary, Special) - Kinds of Meetings – Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Freequency and Rules).

UNIT–V: CORPORATE INSOLVENCY AND WINDING UP:

Winding Up Under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) – Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code – 2016: Objective and Applicability – The Process – Overview of the Corporate Insolvency Resolution Process (CIRP) –Key Functionaries: National Company Law Tribunal (NCLT) – Committee of Creditors (CoC) – Insolvency Professional (IP) – Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority.

SUGGESTED READINGS:

1) Company Law: ND Kapoor, Sultan Chand and Co.
2) Company Law: Rajashree. – HPH
3) Business Law - Kavitha Krishna, Himalaya Publishing House
4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP
5) Business Law: V K Sareen, Kalyani Publishers. 1st Edition-2020
6) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
7) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
8) Business Law – Dr. Indrakanti Sekhar & Ms. Tulja Bhavani, SIA Publishing & Distributors Pvt. Ltd.
9) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
10) Corporate Law: PPS Gogna, S Chand.
11) Business Law: D.S. Vital, S Chand
12) Company Law: Bagrial AK, Vikas Publishing House.
13) Business Law: B.K. Hussain, S. Gopal Rao, Professional books Publishers, Edition-2024, Year of Publication – 2020.
14) Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication. First Edition-2025
15) Business Laws: S.P. Neehalika Bavya: S. Publishers.
16) Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.
17) Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.

SEMESTER - II

Paper MJR 203: BANKING AND FINANCIAL SERVICES

PAPER CODE: MJR 203: **Total Marks: 80U+20I=100**
THPW: 5; Credits: 5 **ESED: 3 HRS**

Objective: *To familiarize with Fund-based and Non-fund-based Financial Services.*
Course Objectives:
1. Understand the functions and trends in commercial banking
2. Familiarize with banker-customer relationship and negotiable instruments
3. Learn about financial services, including merchant banking and venture capital
4. Understand leasing, discounting, factoring, and forfeiting
5. Analyze the role of financial services in the economy

Course Outcomes:
1. Explain the functions and trends in commercial banking, including e-banking and mobile banking
2. Apply knowledge of banker-customer relationship and negotiable instruments to banking practices
3. Evaluate the role of financial services, including merchant banking and venture capital, in facilitating economic growth
4. Analyze the different types of financial services, including leasing, discounting, factoring, and forfeiting
5. Understand the regulatory framework and challenges facing the financial service sector

UNIT-I: INTRODUCTION:
Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives - Functions - Monetary Policy - Brief description on various types of banks - District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:
Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

UNIT-III: NEGOTIABLE INSTRUMENTS:
Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

UNIT–IV: INTRODUCTION TO FINANCIAL SERVICES:
Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector - Present Scenario

UNIT–V: FINANCIAL SERVICES:

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India - Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting -Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.C. Shekar, Vikas Publications
3. Banking and Financial Services: Santhi Vedula & Kavitha Krishna Himalaya Publishing House
4. Banking and Financial Services: Dr.Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Financial Markets and Services: Gordon and Natarajan, Himalaya Publishing House.
8. Banking and Financial Services: Dr. Nazia Sultana & Dr. G. Saritha: S Publishers.
9. Financial Services: T. Siddaiah, Pearson Education.
10. Financial Institutions and Markets: Dr. B. Sandhya Rani & B. Rahul: NHB Publications, New Delhi.
11. Banking and Financial Services: Jagroop Singh, Kalyani Publishers. 1st Edition-2020
12. Banking and Financial Services: Dr. J. Jeyanthi, Dr, G Nagalaxmi, Professional Books Publishers. Edition-2025, Year of publication-2024
13. Banking and Financial Services: MR. V. Surendar Rao, S.V. Publications. First Edition-2025
14. Banking and Financial Services: DL Publishers and Distributors-2025.
15. Banking and Financial Services: Prof A Patrick and Dr K Naveen Kumar, Vedashree Publishers-2025

SEMESTER - II

Paper MJR 204 : INVESTMENT MANAGEMENT

PAPER CODE: MJR 204: **Total Marks: 80U+20I=100**

THPW: 5; Credits: 5 **ESED: 3 HRS**

Objective: *The primary Objective of this course is to equip students with the necessary theoretical and practical knowledge to evaluate investment opportunities, measure risk and return, analyse market securities, and construct and manage efficient investment portfolios.*

Course Objectives:

1. ***Understand the core concepts, modern trends, and regulatory structure*** *of investment management in India.*
2. ***Analyze the features, advantages, and risks*** *of various financial and real assets.*
3. ***Master the application of time value of money concepts*** *in security valuation.*
4. ***Apply fundamental and technical analysis techniques*** *for security valuation and prediction.*
5. ***Understand, construct, and evaluate portfolios*** *using* ***Modern Portfolio Theory (MPT)*** *and Behavioral Finance concepts.*

Course Outcomes:

1. ***Evaluate investment opportunities*** *and make informed decisions, relating them to current Indian market trends.*
2. ***Calculate and analyze risk and return*** *of individual assets and portfolios using modern statistical tools.*
3. ***Apply time value of money concepts and techniques*** *(e.g., Net Present Value - NPV, Internal Rate of Return - IRR) to investment appraisal.*
4. ***Differentiate and apply the EIC framework, Technical Indicators, and the Efficient Market Hypothesis (EMH).***
5. ***Construct and manage portfolios*** *using traditional and* ***MPT*** *frameworks, and* ***evaluate performance*** *using standard measures (Sharpe, Treynor, Jensen).*

UNIT–I: FOUNDATIONS OF INVESTMENT:

Investment Basics: Meaning and Definition of Investment, Nature, Scope, and Importance of Investment Management, Objectives of Investment, (Capital Appreciation, Income Generation, Tax Planning) **The Investment Context:** Investment vs. Speculation vs. Gambling (distinction based on Risk, Time Horizon and Return)., **Investment Process:** Stages and Steps (Policy, Analysis, Selection, Portfolio Constrction, Evaluation). **Investment Environment in India:** Types of Investors (Individual, HNI, Institutional – FIIs/FPIs & DIIs) Regulatory Framework (SEBI, RBI, PFRDA), Recent Trends, (High Retail Participation, SIP Culture, Digital Broking.).

UNIT–II: INVESTMENT AVENUES AND FINANCIAL MARKETS:

Classification of Investment Avenues: Real vs. Financial, Marketable vs. Non-marketable. **Major Financial Assets:** Features, Advantages, and Limitations of Equity Shares (Common Stock, IPOs, FPOs). **Fixed Income Securities:** Debentures, Corporate Bonds, Government Securities (G-Secs). Collective Investment: Mutual Funds, (Types: Equity, Debt, Hybrid, Index Funds, ETFs) – Focus on Systematic Investment Plans (SIPs). **Alternative Assets (Basic Concepts):** Real Estate, Gold & Commodities, Introduction to Crypto/Digital Assets (Risk only). Financial Market Structure: Primary Market (Role in Capital formation) & Secondary Market (Trading), Role of SEBI and Stock Exchanges BSE& NSE) in Investor Protection Market Functioning.

UNIT–III: RISK, RETURN ABD TIME VALUE OF MONEY:

Return Analysis: Concept of Risk and Return, Calculation of Holding Period Return (HRP_, Annualized Return and Expected Return. **Risk Analysis:** Distinction between Risk and Uncertainty, **Types of Risks:** Systematic (Market, Interest Rate, Purchasing Power Risk) and Unsystematic, (Business, Financial, Liquidity Risk) – Measurement: Calculating Risk (Standard Deviation and Variance for Single Security & Portfolio – Simple Numerical Problems). **Systematics Risk:** Beta (β) and its significance - Meaning, interpretation and Use in CAPM). **Time Value of Money (TVM):** Concept and Necessity of TVM **– Techniques:** Future Value (Single Sum and Annuity) and Present Value (Single Sum Annuity). **Application:** Calculating Net Present Value (NPV) and Internal Rate of Return (IRR) for investment decisions.

UNIT–IV: SECURITY ANALYSIS VALUATION AND MARKET EFFICIENCY:

Fundamental Analysis: EIC Framework: Detailed analysis of Economic (GDP, Inflation, Interest Rates), Industry (Industry Life Cycle, Porter's Five Forces), and Company (Financial Statement Analysis, Ratio Analysis). Equity Valuation Models (Basic): Dividend Discount Models (DDM) and Price-to=Earnings (P/E) Ratio. **Technical Analysis:** Dow Jones Theory: Basic Tenets, Market Phases (Accumulation, Public Participation, Distribution),and Trends (Primary, Secondary, Minor). Charting: Types of Charts (Line, Bar, Candlestick) **–** Trend Lines, Support & Resistance Levels, Basic Patterns (Head & Shoulders, Double Top/Bottom), **Indicators and Oscillators:** Conceptual understanding of Relative Strength Index (RSI) and Moving Averages Coverage Divergence (MACD). **Efficient Market Hypothesis (EMH):** Concept and Forms **–** Weak, Semi-Strong, Strong, Implications for Investors and Analysts.

UNIT–V: PORTFOLIO THEORY AND MODERN APPROACHES:

Portfolio Concept: Traditional vs. Modern Approach (Focus on risk reduction). **Markowitz Modern Portfolio Theory (MPT) –** Diversification and Risk Reduction Concept of Efficient Frontier (Conceptual understanding only). Portfolio Measurement: Expected Return and Risk of a Portfolio (Two-Asset Case Simple Numerical Problems). Capital Market Theory (Basics): Capital Market Line (CML): Risk-return trade-off for efficient portfolios - Security Market Line (SML): **–** Relation between beta and Expected Return, Introduction to CAPM. Portfolio Performance Evaluation: Measures of Performance (Simple distinction and application): Sharp Ratio, Treynor Ratio and Jensen's Alpha. Behavioral Finance (Enrichment): Introduction to Cognitive Biases (Anchoring, Overconfidence, Herd Mentality) and their impact on investment decision-making.

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi,Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
4. Investment Management, Prashanta Athma: Kalyani Publications, Edition – 2020, Year of Publication – 2020.
5. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
6. Security Analysis and Portfolio Management: Kevin, PHI.
7. Investment Analysis and Portfolio Management: Prasanna Chandra,Tata McGraw-Hills
8. Investment Management, Prashanta Athma: Kalyani Publications.
9. Security Analysis and Portfolio Management: MadhumatiRanganathan, Pearson.
10. Investment Management: Masheswari, PHI.
11. Security Analysis and Portfolio Management: Dhanesh Khatri, Trinity Press.
12. Investment Management, DL Publishers and Distributors 2025.
13. Investment Management, Prof A Patrick and Dr K Naveen Kumar, Veda Shree Publishers 2025.

SEMESTER - III

Paper MJR 301: ADVANCED ACCOUNTING

PAPER CODE: MJR 301 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:

1. Understand partnership accounting for operational changes and ownership transitions
2. Apply accounting procedures for dissolution, insolvency, and corporate conversion of firms
3. Analyze corporate equity and debt structure including shares and debentures
4. Prepare company final accounts as per statutory requirements
5. Apply valuation techniques for goodwill and shares

Course Outcomes:

1. Record partnership transactions including admission, retirement, death, and adjustments of capital
2. Prepare accounts for dissolution of firms, including insolvency and piecemeal distribution using Garner vs. Murray rule
3. Account for issue, forfeiture, and re-issue of shares and debentures per Companies Act, 2013
4. Prepare Company Final Accounts with Schedule III compliance and allocate profits prior to incorporation
5. Compute goodwill and share values using Average Profits, Super Profits, Capitalization, Net Assets, and Yield methods

UNIT - I: PARTNERSHIP ACCOUNTS - I (OPERATIONAL & OWNERSHIP TRANSITIONS):

Foundations of Partnership: Meaning, Legal Framework of the Indian Partnership Act, 1932; Essential clauses and significance of a Partnership Deed; Maintenance of Capital Accounts — Fixed Capital Method vs. Fluctuating Capital Method; Accounting for Interest on Capital, Interest on Drawings, Salaries, and Commission to partners.

Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio; Treatment of Goodwill (Premium Method, Revaluation Method, and Memorandum Revaluation Method); Valuation and accounting treatment of accumulated profits, unrecorded assets, reserves, and revaluation of assets and liabilities; Adjustment of Partner Capitals based on new ratios.

Retirement and Death of a Partner: Calculation of New Profit Sharing Ratio and Gaining Ratio; Revaluation of assets/liabilities and treatment of goodwill upon retirement; Accounting treatment for the transfer of a retiring partner's balance to a Loan Account; Accounting for the Death of a Partner: Computation of a deceased partner's share of profit up to the date of dissolution (Excluding Joint Life Policy calculations) *(Theory and Numericals)*.

UNIT - II: PARTNERSHIP ACCOUNTS - II (DISSOLUTION, INSOLVENCY & CORPORATE CONVERSION):

Dissolution of Partnership Firms: Meaning and Legal distinction between the dissolution of a partnership and the dissolution of a firm; Statutory provisions for the settlement of accounts upon dissolution (Section 48 of the Indian Partnership Act); Preparation of Realisation Account, Partner's Loan Account, Partner's Capital Accounts, and Cash/Bank Account.

Insolvency of Partners: Advanced application of the **Garner vs. Murray rule** (Distribution of capital deficiency caused by insolvency among solvent partners); Accounting treatment excluding the case of insolvency of all partners simultaneously.

Piecemeal Distribution & Corporate Sale: Piecemeal distribution of cash assets to partners during gradual liquidation (Maximum Loss Method and Surplus Capital Method); Conversion and sale of an ongoing partnership firm to a Limited Joint Stock Company — Computation of Purchase Consideration and final closing books of accounts of the firm *(Theory and Numericals)*.

UNIT - III: CORPORATE EQUITY, DEBT ARCHITECTURE & SHARE CAPITAL LOGISTICS

Issue of Shares: Overview of the Share Capital structure of corporate entities; Accounting mechanics for the issue of equity and preference shares at Par and Premium; Strict compliance with Section 52 of the Companies Act, 2013 regarding the statutory utilization of the Securities Premium Account; Pro-rata allotment mechanics, handling of calls-in-arrears and calls-in-advance.

Forfeiture & Capital Optimization: Accounting for the Forfeiture of shares and the Re-issue of forfeited shares under varied conditions; Deletion of discount issuances as per Section 53.

Debentures & Capital Reserve Allocations: Issue of Debentures — Accounting entries for the issue of debentures with explicit conditions of redemption (at par, premium); Underwriting of Shares and Debentures: Statutory provisions, determining underwriters' absolute and contingent liabilities (Gross, Net, and Marked applications); Bonus Shares: Meaning, Purpose, SEBI Guidelines for bonus issues, sources of capitalization, and accounting entry design *(Theory and Numericals)*.

UNIT - IV: COMPANY FINAL ACCOUNTS & PRE-INCORPORATION RESTRUCTURING:

Company Final Accounts Framework: Structure and statutory mandates of the **Companies Act, 2013**; Thorough analysis and application of **Schedule III (Division I)**; General instructions, formats, and structural protocols for the presentation of the Corporate Balance Sheet (Part-I) and the Statement of Profit and Loss (Part-II).

Corporate Financial Reporting: Preparation of standard corporate Final Accounts including comprehensive modern adjustments (Current Corporate Tax provisions, Transfer to statutory Reserves, Managerial Remuneration adjustments, and Dividend Distribution constraints).

Profits Prior to Incorporation: Conceptual understanding of pre-incorporation and post-incorporation trading horizons; Principles governing the allocation of income and expenses between pre- and post-incorporation phases using Time Basis, Turnover Basis, and Specific Weighted Allocation methods; Accounting treatment and balance sheet presentation of pre-incorporation profits/losses *(Theory and Numericals)*.

UNIT - V: VALUATION OF GOODWILL AND SHARES:

Valuation of Goodwill: Meaning, features, and corporate/regulatory circumstances necessitating the valuation of goodwill; Comprehensive methods of calculation: Average Profits Method (Simple and Weighted), Super Profits Method, and Capitalization Methods (Capitalization of Average Profits vs. Capitalization of Super Profits).

Valuation of Shares: Fundamental corporate needs for share pricing and asset valuation; Analytical methods of share valuation: Net Assets Method (Intrinsic Value factoring revalued assets), Yield Basis Method (Earning Capacity and Dividend Yield), and Fair Value Method; Interpreting valuation discrepancies between asset-backed and earning-backed assessment models *(Theory and Numericals)*.

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
2. Advanced Accounting: S.P. Jain & Narang, Kalyani Publishers, Reprinted 2025.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accounting: Prof. Kamatam Srinivas, S Publishers, .
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Advanced Accountancy: Arulanandam; Himalaya.
9. Advanced Accountancy–II: S.P. Jain & K.L Narang, Kalyani Publishers.
10. Advanced Accounting: Sumera Anwar, B. Sunitha, Y.Venkat Reddy SV Publications, First Edition.
11. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
12. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
13. Advanced Accountancy: BM Agarwal and MP Gupta, Sultan Chand and Son's Volume -1&2, New Delhi

SEMESTER - III

Paper MJR 302: BUSINESS STATISTICS -I

PAPER CODE: MJR 302 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives

1. To introduce the fundamental concepts, scope, importance, and limitations of statistics in business and economic decision-making.
2. To develop students' ability to collect, classify, tabulate, and present data using appropriate statistical tools and graphical techniques.
3. To impart knowledge and computational skills related to measures of central tendency for different types of data series.
4. To enable students to measure and analyze dispersion, variability, and the shape of distribution using statistical methods.
5. To familiarize students with the concept, construction, and applications of index numbers in economic and business analysis.

Course Outcomes

CO1: Understand and explain the fundamental concepts of statistics, including data collection methods, classification, tabulation, and presentation techniques.
CO2: Present and interpret data using diagrams, graphs, and frequency distributions for meaningful analysis.
CO3: Compute and interpret various measures of central tendency such as mean, median, mode, and other averages for different data series.
CO4: Analyze data using measures of dispersion, coefficient of variation, skewness, and kurtosis to understand variability and distribution patterns.
CO5: Construct and evaluate index numbers using different methods and apply them in business and economic decision-making.

UNIT I: INTRODUCTION, DATA ORGANIZATION AND PRESENTATION:

Meaning and scope of statistics. Importance and limitations of statistics in business and commerce; Statistical investigation: Planning of a statistical enquiry. Sources of data – primary and secondary data. Methods of collecting data. Census and sampling methods. Errors in statistical investigation and approximation; Organization of data: Classification and tabulation of data. Frequency distribution and grouped frequency tables; Diagrammatic and graphical presentation of data: Bar diagrams, component bar diagrams, pie diagrams and line graphs. Histograms, frequency polygon and frequency curve. Interpretation of statistical diagrams and graphs.

UNIT II: MEASURES OF CENTRAL TENDENCY:

Definition and types of data: Individual series, discrete series and continuous series; Meaning and importance of measures of central tendency; Arithmetic Mean – computation for individual, discrete and continuous series. Combined mean, Weighted Mean; Geometric Mean and Harmonic Mean – meaning, computation and applications.
Partition values – Median , Quartiles, Deciles and Percentiles, and Mode – calculation for different series and graphical location; Comparison of averages – advantages and limitations of different measures of central tendency.

UNIT III: MEASURES OF DISPERSION:

Meaning and significance of dispersion. Characteristics of a good measure of dispersion. Absolute and relative measures of dispersion. Measurement of dispersion through Range, Quartile Deviation, Mean Deviation and Standard Deviation – computation and applications for individual, discrete and continuous series; Relative measures of dispersion – Coefficient of Range, Coefficient of Quartile Deviation and Coefficient of Mean Deviation. Combined Standard Deviation – computation and applications; Applications of dispersion in business and economic analysis. Advantages and limitations of various measures of dispersion.

UNIT IV: RELATIVE DISPERSION AND SHAPE OF DISTRIBUTION:

Coefficient of Variation: Meaning and significance, Relative measure of dispersion, Computation and interpretation, Comparison of consistency and stability of two or more series; Lorenz Curve: Meaning and significance, Construction of Lorenz Curve, Measurement of inequality and concentration, Applications in income, wealth and market-share analysis; Skewness: Meaning and significance, Symmetrical and asymmetrical distributions, Positive and negative skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Interpretation and applications; Kurtosis: Meaning and significance, Types of kurtosis, Interpretation of kurtosis in statistical analysis.

UNIT V: INDEX NUMBERS:

Meaning and importance of index numbers in economic and business analysis. Uses and limitations of index numbers; Problems in the construction of index numbers; Methods of constructing index numbers: Simple index numbers and weighted index numbers – Laspeyres', Paasche's and Marshall–Edgeworth methods; Tests of adequacy of index numbers – Unit test, Time Reversal test and Factor Reversal test, Base shifting, splicing and deflating of index numbers.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Arun Kumar Singh, Kalyaniu Publishers, First Edition 2017
4. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
5. Statistics: E. Narayanan Nadar, PHI Learning
6. Business Statistics-I: Dr. Padmaja, K.Kamakshi SV Publications, First Edition
7. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
8. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
9. Business Statistics –I: Dr. Prashanta Athma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
10. Business Statistics: K. Alagar, Tata McGraw Hill
11. Fundamentals of Statistical: S. P Gupta, Sultan Chand
12. Business Statistics: J. K. Sharma, Vikas Publishers
13. Business Statistics- 1: Dr. Nazia Sultana, S Publishers
14. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
15. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
16. Business Statistics: S. K. Chakravarty, New Age International Publishers
17. Statistics: Andasn,Sweenly,Williams,Cingage.

SEMESTER - III

Paper MJR 303: AUDITING

PAPER CODE: MJR 303 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives

1. To provide fundamental knowledge of auditing, its evolution, objectives, and standards.
2. To develop an understanding of the role, responsibilities, and legal aspects of auditors.
3. To familiarize students with internal control systems, internal check, and internal audit mechanisms.
4. To equip students with practical knowledge of vouching and auditing procedures, including EDP environment.
5. To enable students to understand verification and valuation of assets and liabilities and the role of audit reporting.

Course Outcomes

CO1: Explain the concepts, objectives, and standards of auditing and their application.
CO2: Analyze the roles, rights, duties, and liabilities of auditors in auditing practice.
CO3: Evaluate internal control systems and distinguish between internal check and internal audit.
CO4: Apply vouching techniques and auditing procedures in manual and computerized environments.
CO5: Perform verification and valuation of assets and liabilities and interpret audit reports effectively.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT–II: AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

UNIT–III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT–IV: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

UNIT–V: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing Principles, Practices & Problems: Jagdish Prasad, Kalyani Publishers.
4. Auditing : Mahitha HPH
5. Auditing: Dr. Nazia Sultana, PBP.
6. Auditing: Aruna Jha, Taxmann Publications.
7. Auditing: Pradeep Kumar, Kalyani Publishers, Year of Publication: 2018, Reprinted 2024.
8. Auditing: Jagdish Prasad, Kalyani Publishers, Year of Publication: 1976, Twelfth Revised Edition.
9. Auditing: R. Vaishnavi, , T. Laxmi Soujanya,SV Publications, First Edition
10. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
11. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
12. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
13. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

SEMESTER - III

Paper MJR 304: MARKETING MANAGEMENT

PAPER CODE: MJR 304 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:
1. Understand core marketing concepts, evolution of marketing philosophies, and modern marketing frameworks
2. Apply STP framework to analyze market segmentation, targeting strategies, and product positioning
3. Examine product and pricing decisions including PLC, branding, and competitive pricing strategies
4. Evaluate promotion mix elements and integrated marketing communications across traditional and digital media
5. Analyze channel management, retailing formats, and strategic marketing with emerging paradigms like AI, digital, and green marketing

Course Outcomes:
1. Explain marketing concepts, 4Ps vs 4Cs, goods vs services using 4Is, and distinguish rural vs urban marketing
2. Segment consumer markets using geographic, demographic, psychographic, and behavioral bases and develop positioning statements with perceptual mapping
3. Formulate product mix decisions, NPD stages, PLC strategies, and apply skimming, penetration, and value-based pricing
4. Design IMC campaigns using advertising, personal selling, sales promotion, PR, and direct marketing with DAGMAR approach
5. Prepare a marketing plan incorporating SWOT analysis, channel conflict resolution, e-commerce, and emerging tools like SEO, AI, and sustainable marketing practices

UNIT - I: FOUNDATIONS OF MARKETING, STP & CONSUMER BEHAVIOUR:

Introduction to Marketing: Core Concepts — Market, Marketing, and Marketing Management; Needs, Wants, and Demands; Role and Significance of Marketing in Modern Business; Core Tasks and Functions of a Marketer.
Evolution of Marketing: Historical Evolution of Marketing Philosophies (Production, Product, Selling, Marketing, and Holistic/Societal Marketing Concepts).
The Marketing Framework: The Traditional Marketing Mix (4Ps — Product, Price, Place, Promotion) vs. The Modern Consumer-Centric Mix (4Cs — Customer Solution, Customer Cost, Convenience, Communication).
Goods vs. Services Marketing: Distinguishing Goods from Services using the 4Is Framework (Intangibility, Inseparability, Inconsistency/Variability, Inventory/Perishability).
Market Dichotomies & Audiences: Rural Marketing vs. Urban Marketing — Characteristics, Opportunities, and Structural Challenges; Conceptual Distinctions: Consumer vs. Customer, Client vs. Target Audience.

The STP Framework (Segmentation, Targeting & Positioning):
Market Segmentation: Meaning, Benefits, and Bases for Segmenting Consumer Markets (Geographic, Demographic, Psychographic, and Behavioural).
Target Marketing: Evaluating and Selecting Target Market Segments; Target Marketing Strategies (Undifferentiated, Differentiated, Concentrated/Niche, and Micro-marketing).
Product Positioning: Concept of Positioning; Differentiation; Developing a Positioning Statement; Perceptual Mapping.
Consumer Behaviour Dynamics: Meaning and Significance of Consumer Behaviour; Major Factors Influencing Consumer Behaviour (Cultural, Social, Personal, and Psychological); The Consumer Decision-Making Process (Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, and Post-Purchase Behaviour).

UNIT - II: PRODUCT & PRICE MANAGEMENT:

Product Decisions: Concept of a Product; Levels of Product (Core, Actual, Augmented); Classification of Products (Consumer vs. Industrial goods); Product Mix Decisions (Width, Length, Depth, and Consistency); Product Line Decisions (Stretching and Filling).
Innovation & Lifecycle: New Product Development (NPD) Stages; Product Life Cycle (PLC) — Characteristics, Stages, and Strategic Marketing Responses at each stage; Branding Strategies, Brand Equity, Packaging, and Labelling (Functions, Trends, and Legal/Social considerations). **Pricing Dynamics:** Pricing Concept, Objectives, and its Strategic Role in the Marketing Mix; Internal and External Factors influencing Price Decisions; Pricing under different competitive market structures (Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly).

Pricing Strategies: New Product Pricing (Skimming vs. Penetration pricing); Comprehensive Pricing Methods: Cost-Based, Demand-Based, Value-Based, and Competition-Based strategies.

UNIT - III: PROMOTION MANAGEMENT:

Integrated Marketing Communications (IMC): Significance of Promotion; Concept of IMC; Core Elements of the Promotion Mix.
Mass Communication & Media: Advertising Objectives (The DAGMAR Approach); Types of Advertising; Measuring Advertising Effectiveness; Budgeting Decisions; Media Selection, Planning, and Media Vehicles.
Sales Dynamics: Personal Selling — Nature, Evolving Role, and the Step-by-Step Professional Selling Process; Sales Promotion — Objectives, Consumer-oriented and Trade-oriented Tools. **Public Relations & Direct Marketing:** Public Relations (PR) and Publicity — Tools, Strategy, and Media Credibility; Direct Marketing — Forms, Growth, and Transition into Modern Interactive Media.

UNIT - IV: CHANNEL MANAGEMENT & RETAILING:

Distribution Logistics: Nature and Significance of Marketing Channels; Channel Levels (Direct vs. Indirect Distribution Channels); Channel Structure and Key Participants.
Intermediary Dynamics: Functions of Marketing Intermediaries (Wholesalers, Retailers, and Agents); Channel Management Decisions (Selection, Motivation, and Evaluation of channels); Channel Conflicts and Resolution Mechanisms.
Modern Retailing & E-Commerce: Retailing — Meaning, Significance, and Emerging Formats (Organized vs. Unorganized Retailing); Introduction to E-Commerce, Omni channel Retail, and Online Marketing Frameworks.

UNIT - V: STRATEGIC MARKETING & EMERGING PARADIGMS:

Corporate & Business Planning: Strategic Planning Process — Corporate Vision, Mission, and Objective formulation; Business Strategic Planning; SWOT Analysis and Goal Formulation.
The Marketing Plan: Strategy and Program Formulation; Marketing Implementation, Feedback, and Control Systems; Nature, Structure, and Contents of a Professional Marketing Plan.
Emerging Areas in Modern Marketing:
Digital Marketing Ecosystems: Search Engine Optimization (SEO), Social Media Marketing, and Influencer Dynamics.
MarTech & Automation: The emerging role of Artificial Intelligence (AI), Machine Learning, and Big Data Analytics in customer segmentation and hyper-personalization.
Ethical & Green Marketing: Sustainable marketing practices, Corporate Social Responsibility (CSR) in marketing, consumer privacy concerns, and navigating "Green washing."

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy&Namakumari, Tata McGraw Hill
3. Marketing Management: K Kaur, Kalyani Publishers, Year of Publication:2025, First Edition.
4. Marketing Management: C.N. Sontakki, Kalyani Publishers, 2017 Edition.
5. Marketing Management: D. Radhika, SV Publications, First Edition
6. Marketing Planning and Strategy: Jain, Cengage learning.
7. Marketing Management: Gandhi IC, Tata McGraw Hill
8. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
9. Marketing Channels: Rosenbloom, Cengage learning.
10. The Essence of Marketing: Majare, PHI
11. New Marketing Strategies: Ian Chasten, McGraw Hill
12. Marketing Management: RajanSaxena, Tata McGraw Hill
13. Marketing: Sharma etal.,Cengage Learning.

SEMESTER - IV

Paper MJR401: CORPORATE ACCOUNTING

PAPER CODE: MJR 401 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:
1. Understand corporate insolvency, liquidation procedures, and IBC, 2016 framework
2. Apply accounting standards for amalgamation, absorption, and external reconstruction as per AS-14
3. Examine internal reconstruction schemes and accounting for business acquisitions
4. Prepare financial statements of banking companies per Banking Regulation Act, 1949
5. Understand insurance accounting and compute claims for loss of stock and loss of profit

Course Outcomes:
1. Prepare Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Account with order of payment
2. Compute purchase consideration and pass journal entries for amalgamation under Pooling of Interest and Purchase methods
3. Account for capital reduction and prepare post-reconstruction balance sheets under Section 66 of Companies Act, 2013
4. Prepare Form A and Form B for banking companies, including treatment of NPA, income recognition, and rebate on bills discounted
5. Prepare Revenue Account and Balance Sheet for life and general insurance, and compute insurance claims with Average Clause

UNIT-I: CORPORATE INSOLVENCY & LIQUIDATION:

Regulatory Framework: The Insolvency and Bankruptcy Code (IBC), 2016 (brief overview); Modes of Winding Up.
Liquidator's Mechanics: Statement of Affairs, Deficiency/Surplus Account; Classification of Creditors (Secured, Preferential, Unsecured); Order of Payment.
Accounting Treatment: Liquidator's Remuneration; Preparation of Liquidator's Final Statement of Account; Distribution of surplus to contributories *(Theory and Numericals)*.

UNIT-II: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):

Conceptual Framework: Distinguishing between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase (AS-14).
Purchase Consideration: Advanced methods of calculating consideration (Lump Sum, Net Assets, and Net Payment methods).
Accounting Treatment: Pooling of Interest Method vs. Purchase Method; Journal entries in the books of the Transferor Company (closing entries) and Transferee Company (incorporation entries); Treatment of inter-company holdings, unrealized profits, and debenture conversion *(Theory and Numericals)*.

UNIT-III: INTERNAL RECONSTRUCTION & CORPORATE ACQUISITION:

Internal Reconstruction: Statutory provisions (Section 66 of the Companies Act, 2013); Accounting for Capital Reduction (Reduction of Share Capital, Alteration of Share Capital); Preparation of Reconstruction Schemes and post-reconstruction Balance Sheets.
Acquisition of Business: Business combinations; Accounting when new books are opened versus when original books are continued; Accounting for debtors/creditors taken over; Vendor's account adjustments and goodwill/capital reserve computation *(Theory and Numericals)*.

UNIT-IV: FINANCIAL REPORTING OF BANKING COMPANIES:

Regulatory Environment: Banking Regulation Act, 1949; Classification of Advances: Performing vs. Non-Performing Assets (NPA) and Income Recognition norms.

Accounting Mechanics: Slip system of posting; Rebate on Bills Discounted (accounting and provision); Preparation of Final Accounts in the prescribed

Form A and Form B (Profit & Loss Account and Balance Sheet); Asset Classification and Provisioning requirements *(Theory and Numericals)*.

UNIT-V: INSURANCE ACCOUNTING & CLAIMS:

Life Insurance: Meaning, regulatory compliance (IRDAI); Preparation of Revenue Account, Net Revenue Account, and Balance Sheet; Valuation Balance Sheet; Determination of Net Surplus and its distribution.

General Insurance: Fire and Marine insurance accounting; Preparation of Revenue accounts for various sub-segments.

Insurance Claims: Computation of claims for Loss of Stock (including Average Clause and abnormal items) and Loss of Profit (Consequential Loss policies) *(Theory and Numericals)*.

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Corporate Accounting: S.P. Jain & Narang: Kalyani Publishers, Second Revised Edition, Year of Publication: 2018.
4. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accountancy–II: S.P. Jain & K.L Narang, Kalyani Publishers
6. Advanced Accounting (Vol-II): Chandra Bose, PHI
7. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
8. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
9. Corporate Accounting: Sakshi Vasudeva, Himalaya.
10. Corporate Accounting: K. Phani Chakravarthy, Y.Venkat Reddy, SV Publications First Edition

SEMESTER - IV

Paper MJR 402: BUSINESS STATISTICS - II

PAPER CODE: MJR 402 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives

1. To develop an understanding of correlation analysis and its applications in studying relationships among business and economic variables.
2. To impart knowledge of regression analysis for estimating relationships and making predictions and forecasts.
3. To enable students to analyze time series data and measure trend and seasonal variations for business decision-making.
4. To introduce the fundamental concepts and laws of probability and their applications in decision-making under uncertainty.
5. To provide knowledge of important probability distributions and their applications in business, economics, and statistical analysis.

Course Outcomes

CO1: Analyze and interpret the relationship between variables using different methods of correlation and measures associated with correlation analysis.

CO2: Apply regression techniques to estimate relationships among variables and make predictions for business and economic decision-making.

CO3: Examine time series data by identifying and measuring trend and seasonal variations using appropriate statistical methods.

CO4: Apply the concepts and laws of probability, including conditional probability and Bayes' theorem, to solve problems involving uncertainty and risk.

CO5: Compute and interpret probabilities using Binomial, Poisson, and Normal distributions and apply them to real-life business and economic situations.

UNIT I: CORRELATION:

Meaning and types of correlation – positive, negative, simple, multiple, partial, linear and non-linear correlation. Correlation and causation. Methods of studying correlation: Scatter diagram, Concurrent Deviation Method, Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Covariance and its relationshipwith Correlation. Standard error and probable error of the coefficient of correlation. Coefficient of determination, coefficient of non-determination and coefficient of alienation. Interpretation, applications and limitations of correlation in business and economic analysis.

UNIT II: REGRESSION ANALYSIS:

Meaning and significance of regression analysis. Difference between correlation and regression. Types of regression – linear and non-linear regression. Lines of regression – regression line of Y on X and regression line of X on Y; Regression equations and regression coefficients – derivation of regression equations, estimation of regression coefficients, properties of regression coefficients, and relationship between correlation coefficient and regression coefficients. Standard Error of Estimate – meaning, computation and interpretation. Prediction and forecasting using regression equations. Applications of regression analysis in business and economic decision-making. Limitations of regression analysis.

UNIT III: TIME SERIES ANALYSIS:

Meaning and importance of time series in business and economic analysis. Components of time series – Trend, Seasonal, Cyclical and Irregular Variations; Measurement of Trend:Graphic Method, Semi-Averages Method (for even and odd number of years/periods), Moving Averages Method (3-year, 4-year, 5-year and 7-year moving averages; centering of moving averages where necessary); Least Squares Method (Linear Trend); Measurement of Seasonal Variations:Simple Averages Method, Ratio-to-Moving Average Method, Link Relative Method, Applications, Uses and Limitations of Time Series Analysis in business and economic studies.

UNIT IV: PROBABILITY THEORY:

Meaning and importance of probability. Random experiments, sample space and events. Types of events – simple and compound events, mutually exclusive events, collectively exhaustive events and independent events. Basic concepts of set theory relevant to probability. Approaches to probability – classical, empirical and subjective approaches; Laws of probability – Addition Theorem and Multiplication Theorem. Conditional probability and Bayes' Theorem. Applications of probability in business and decision-making.

UNIT V: PROBABILITY DISTRIBUTIONS:

Binomial Distribution: Assumptions and characteristics, Properties of Binomial Distribution, Computation of probabilities, Fitting of Binomial Distribution; Poisson Distribution: Assumptions and characteristics, Properties of Poisson Distribution, Computation of probabilities, Fitting of Poisson Distribution; Normal Distribution: Characteristics and properties of Normal Distribution, Standard Normal Distribution, Computation of probabilities using Normal Distribution tables, Applications of Normal Distribution in business and economics, Central Limit Theorem – concept and significance.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics II: Arun Kumar Singla, Kalyani Publishers, Year of Publication: 2018, Reprinted 2025.
4. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
5. Business Statistics II: S. L Aggarwal, Kalyani Publications
6. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
7. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
8. Business Statistics –II: Dr. Prashanta Athma, N. Rajyalaxmi – SIA Publishers & Distributors Pvt. Ltd.
9. Business Statistics: K. Alagar, Tata Mc Graw Hill
10. Fundamentals of Statistical: S. P Gupta , Sultan Chand
11. Business Statistics: J. K. Sharma,Vikas Publishers
12. Business Statistics: Vora, Tata Mc Graw Hill
13. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
14. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
15. Business Statistics: S. K. Chakravarty, New Age International Publishers
16. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.
17. Business Statistics-II: Dr. Nazia Sultana, S Publishers
18. Business Statistics-II: S. Bhagya Laxmi, Gampala Sudhakar SV Publications, First Edition

SEMESTER - IV

Paper MJR 403: INCOME TAX

PAPER CODE: MJR 403 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives

1. To provide a comprehensive understanding of the fundamental concepts of income tax, including basic definitions, residential status, and tax regimes under the Income Tax laws in India.
2. To develop the ability to compute income from salaries and house property in accordance with the provisions of the Income Tax Act.
3. To impart knowledge on computation of income from business or profession, including depreciation and presumptive taxation.
4. To enable students to understand and compute capital gains and income from other sources as per tax provisions.
5. To equip students with the skills to compute total income and tax liability of individuals under both old and new tax regimes.

Course Outcomes

CO1: Explain the basic concepts of income tax, including assessee, income, residential status, scope of total income, and tax regimes.

CO2: Compute income from salaries and house property by applying relevant provisions, deductions, and rules.

CO3: Analyze and compute income from business or profession, including treatment of expenses, depreciation, and presumptive taxation.

CO4: Calculate capital gains and income from other sources by applying appropriate provisions and exemptions.

CO5: Compute total income and tax liability of individuals by applying provisions related to aggregation, set-off, deductions, and tax regimes.

UNIT–I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes (Theory only)

UNIT–II: INCOME FROM SALARIES:

Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT–III: INCOME FROM HOUSE PROPERTY:

Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property

UNIT–IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of 'Business and Profession' – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Income Tax: VP Gaur, Kalyani Publishers, Year of Publication: 1974, 53rd Revised Edition.
3. Income Tax: VP Gaur, Kalyani Publishers, Year of Publication:2017, Tenth Revised Edition.
4. Taxation: Dr. M.N. Ravi, PBP.
5. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
6. Income Tax: B.B. Lal, Pearson Education.
7. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
8. Income Tax: Johar, McGrawHill Education.
9. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
10. Direct Tax Law and Practice : Ahuja Girish
11. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.
12. Income tax: K. Phani Chakravarthy, Maruthi Rao Patil Biradar SV Publications, First Edition

SEMESTER - IV

Paper MJR 404: HUMAN RESOURCES MANAGEMENT

PAPER CODE: MJR 404 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Course Objectives:
1. Understand core concepts, evolution, and strategic role of HRM in modern organizations
2. Apply job analysis, HR planning, and talent acquisition techniques including recruitment and selection
3. Examine training, development, and performance management systems and evaluation models
4. Analyze compensation, retention, employee mobility, and industrial relations frameworks
5. Evaluate digital HR, AI in HRM, gig economy, workplace wellness, DEI, and ethical HR practices

Course Outcomes:
1. Explain HRM functions, Human Relations Theory, and differences between HRM and personnel management in Indian context
2. Conduct job analysis, prepare JD and Job Specification, and execute HRP, recruitment, selection, and induction processes
3. Identify training needs, apply on-the-job and off-the-job methods, and use Kirkpatrick's model and modern appraisal tools like MBO, BARS, 360-Degree
4. Design compensation structures using job evaluation, manage promotions, transfers, separations, and understand collective bargaining and grievance redressal
5. Apply HRIS, HR analytics, and AI tools for talent screening and onboarding, and address remote work, DEI, mental health, and POSH Act compliance

UNIT - I: FOUNDATIONS OF HRM & JOB ANALYSIS:

Introduction to HRM: Concept, Meaning, Nature, Scope, and Objectives of HRM; Importance of Human Capital in Modern Business; Functions of an HR Manager (Managerial vs. Operative functions); Strategic HRM (Concept and Distinctions from Traditional HRM).
Evolution & Theories: Historical Evolution of HRM; Elton Mayo's Human Relations Theory and the Hawthorne Studies; Transition from Personnel Management to HRM.
HRM in the Indian Context: Evolution of the HR function in India; Scope of HR in Indian Private and Public Sectors; Cultural and Institutional factors influencing Indian HR practices.
Job Analysis & Design: Job Analysis — Meaning, Significance, and Process; Job Description (JD) vs. Job Specification; Core Concepts of Job Design, Job Enrichment, and Job Enlargement.

UNIT - II: HUMAN RESOURCE PLANNING & TALENT ACQUISITION:

Human Resource Planning (HRP): Concept, Need, and Significance of HRP; The Step-by-Step HRP Process; Factors influencing HRP; Determining Net Human Resource Requirements (Demand and Supply Forecasting basics).
Recruitment Dynamics: Concept and Importance of Recruitment; Internal vs. External Sources of Recruitment; Traditional Methods vs. Modern/Digital Recruitment Methods (E-Recruitment, Social Media Sourcing); Factors affecting Recruitment Policies; Recruitment Practices in Indian Industry. **Selection & Induction:** Concept of Selection; Comprehensive Selection Process — Application Screening, Employment Tests (Aptitude, Personality, and Proficiency), Selection Interviews (Types and Techniques), Reference Checks, and Physical Examinations; Placement, Induction, and Socialization Processes.

UNIT - III: HUMAN RESOURCE DEVELOPMENT (HRD) & PERFORMANCE MANAGEMENT:

Training & Development: Concept, Meaning, and Need for Training; Distinctions among Training, Development, and Education; Training Needs Identification (TNI) at Individual and Organizational levels.

Training Execution & Evaluation: Training Methods — On-the-Job (Apprenticeship, Job Rotation, Coaching) and Off-the-Job (Lectures, Case Studies, Vestibule, Role-Playing, Simulations); Management Development Programs (MDPs) — Significance and Techniques; Kirkpatrick's Model of Training Evaluation.

Performance Appraisal: Concept, Need, and Objectives of Employee Performance Review; the Appraisal Process; Traditional Methods (Graphic Rating Scales, Forced Choice, Essay Method) vs. Modern Methods (Management by Objectives - MBO, Behaviourally Anchored Rating Scales - BARS, 360-Degree Appraisal, and Balanced Scorecard).

Appraisal Challenges: Common Errors in Performance Rating (Halo Effect, Leniency/Strictness, Central Tendency, Stereotyping); Post-Appraisal Interviewing and Feedback Mechanisms.

UNIT - IV: COMPENSATION, RETENTION & INDUSTRIAL RELATIONS:

Compensation & Reward Management: Concept, Objectives, and Components of Employee Compensation (Base Pay, Incentives, Fringe Benefits, and Perquisites); Factors influencing Wage and Salary Administration; Concept of Job Evaluation and its Methods (Ranking, Point Rating).

Employee Retention & Mobility: Importance of Employee Retention; Managing Career Dynamics — Promotions, Lateral Transfers, Demotions, and Separations (Resignation, Retirement, Layoff, and Retrenchment/Dismissal).

Industrial Relations (IR): Concept, Importance, and Objectives of Industrial Relations; Brief Overview of Collective Bargaining, Workers' Participation in Management (WPM), and Employee Grievance Redressal Procedures in India.

UNIT - V: STRATEGIC HR TRANSITIONS & EMERGING PARADIGMS:

Digital HR & Analytics: Introduction to Human Resource Information Systems (HRIS); the emerging role of Big Data and HR Analytics in workforce planning, attrition modelling, and performance predictive mapping.

AI & Automation in HRM: The impact of Artificial Intelligence (AI) and Machine Learning in talent screening, automated interviewing, Chabot-led on boarding, and hyper-personalized learning pathways.

The Evolving Workplace: Managing Remote, Hybrid, and Virtual Teams; The Gig Economy — HR challenges in managing Freelancers, Contractual Labour, and Platform Workers; Cross-Cultural HR challenges in diverse workforces.

Workplace Wellness & Ethics: Corporate emphasis on Employee Mental Health, Stress Management, and Work-Life Balance; Diversity, Equity, and Inclusion (DEI) frameworks; Ethical issues in HR (Data Privacy, Workplace Harassment prevention, and POSH Act awareness).

SUGGESTED READING:

1. Essentials of HRM and Industrial Relations: P. SubbaRao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. Human Resource Management: Shashi K Gupta, Kalyani Publishers, Year of Publication:2002, Eighth Revised Edition.
4. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
5. Human Resource Management: Shashi K Gupta, Kalyani Publishers, Year of Publication: 2021, Reprinted 2024.
6. Personal Management: C. B. Mamoria, Himalaya Publishing House.
7. Human Resource Management: S. S. Khanka, S. Chand
8. Human Resource Management: SeemaSanghil, Vikas Publications
9. Fundamentals of Human Resource Management: Gary Dessler, BijuVarkkey, Pearson
10. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
11. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
12. Human Resource Development: Bhatia &Verma, Deep & Deep Publication.
13. **Human Resource Management:** Sheetal Jadav, R. Swath Vinod , SV Publications, Second Edition