



**JAYOTI VIDYAPEETH WOMEN'S UNIVERSITY,  
JAIPUR**

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**Faculty of Law and Governance  
Department of Management and Commerce**

**SYLLABUS**

**BACHELOR OF COMMERCE (HONS)**

**B.COM (HONS)**

**SESSION - 2022-23**

**DURATION - 3 YEARS / 6 SEMESTER**

**SYLLABUS FOR:  
1-3 YEARS**



### PROGRAM DETAIL

<b>Name of Program</b>	-	Bachelor of Commerce (B.Com.)
<b>Program Code</b>	-	B.Com.
<b>Mode of Program</b>	-	Yearly /Semester
<b>Duration of Program</b>	-	3 yrs./6 Semesters
<b>Curriculum Type and Medium Choice</b>	-	English

### Programme outcomes

After completion of this programme the students were able to:

Po1: Attain the fundamentals of commerce and enhancing comprehensive application of all the subjects.

Po2: Enhance the skills in the field of marketing, finance and overall administration abilities of the Company.

Po3: Gain specializations in Accounting, costing, banking, and finance and marketing.

Po4: Acquire entrepreneurial skills and provide employment opportunities to the society.

Po5: Compose the students to face upcoming challenges in the industry and business.

Po6: Identify business opportunities and become an entrepreneur.

### Programme specific outcomes

After completion of this programme the students were specifically able to:

PSO 1 Paraphrase the field of E Commerce and digital platforms.

PSO 2 Articulate in the area of corporate sectors and its operations.

PSO 3 Enhance the skills of Entrepreneurial attitude and create an impact on social life.



## **JAYOTI VIDYAPEETH WOMEN'S UNIVERSITY, JAIPUR**

### **SYLLABUS DETAIL**

#### **I SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	6	Business Organization & Management
2	6	Business Economics
3	8	Law of Contract
4	8	Fundamentals of Information Technology
5	10	Financial Accounting
6	2	English Communication
7	1	Extracurricular Activities
8	1	Community Development Activities
Total	42	

#### **II SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	7	Principles of Marketing
2	8	Financial Management
3	7	Basic of Company Law
4	8	Corporate Accounting
5	7	Corporate Governance & Social Responsibility
6	1	Woman Rights & Law
7	1	Extracurricular Activities
8	1	Community Development Activities
Total	40	



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### **III SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	7	Management Accounting
2	9	Business Mathematics &Statistics
3	7	Industrial &Labor Law
4	8	Cost &Work Accounting
5	7	Indian Financial Market
6	1	Environmental Studies &Disaster Management
7	1	Extracurricular Activities
8	1	Community Development Activities
<b>Total</b>	<b>41</b>	

### **IV SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	8	Strategic Management
2	7	Direct Tax
3	8	Principles of Banking
4	8	Human Resource Management
5	8	Quantitative Techniques
6	1	Extracurricular Activities
7	1	Community Development Activities
<b>Total</b>	<b>41</b>	



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### **V SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	8	Essential of E Commerce
2	8	Allied Law
3	8	Auditing & Assurance
4	7	International Economics
5	7	Organizational Behavior
6	1	Extracurricular Activities
7	1	Community Development Activities
<b>Total</b>	<b>40</b>	

### **VI SEMESTER**

<b>S. No.</b>	<b>Credit</b>	<b>Name of Course</b>
1	7	Research Methods in Business
2	7	Entrepreneurship Development
3	8	Goods & Service Tax
4	8	Principles of Insurance
5	8	Functional Accounting
6	1	Extracurricular Activities
7	1	Community Development Activities
<b>Total</b>	<b>40</b>	



## Program Structure - I Year

1<sup>st</sup> Year consists of I, II Semester

### I Semester

Nature of Course	Course Name	C
Core Management	<b>Business Organization &amp; Management</b> : Fundamental Concept, Forms of Organization, Partnership & Joint Hindu Family	2
	<b>Business Organization &amp; Management</b> : Joint Stock Company, Management Planning & Decision Making	2
	<b>Business Organization &amp; Management</b> : Organizing, Delegation of Authority.	2
Core Economics	<b>Business Economics</b> : Meaning and scope of business economics, Elasticity of Demand	2
	<b>Business Economics</b> : Theory of Consumer Behavior, Cost of Production	2
	<b>Business Economics</b> : Market Structures	2
Core Law	<b>Law of Contract</b> : General Principles	2
	<b>Law of Contract</b> : Validity of Contract	3
	<b>Law of Contract</b> : Remedies	2
	<b>10 Practice Sessions for Law of Contract in Moot Court</b>	1
Core Information Technology	<b>Fundamental of Information Technology</b> : Introduction to Computers, Operating System & Windows	2
	<b>Fundamental of Information Technology</b> : MS Office I & II	2
	<b>Fundamental of Information Technology</b> : Internet & E-Commerce	2
	<b>10 Practice Sessions of Ms Dos Ms Windows Ms Word Ms Excel, Ms Access Ms PowerPoint Internet &amp; E Commerce</b>	2
Core Accounting	<b>Financial Accounting</b> : Introduction to Accounting, Subsidiary & Bank Reconciliation Statement.	2
	<b>Financial Accounting</b> : Trial Balance, Error & Rectification, Consignment & Joint Ventures	3
	<b>Financial Accounting</b> : Depreciation- Provisions & Reserves	3
	<b>10 Practice Sessions for Unit I &amp; II, TALLY,WINGS,FOCUS in the Computer Lab</b>	2
University Compulsory Course	<b>English Communication</b> : Reading and Listening: Vocabulary Building, Passages, Audio and Videos	1
	<b>English Communication</b> : Writing and Speaking: Grammar, Phonology, Writing Formats	1
	Extra-Curricular Activities	1
	Curriculum Training & Exposure	1



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<b>University Optional Course</b>	Professional Activities	-
<b>Total Credits:</b>		<b>42</b>

**Note:** C represents number of Credit per Course

### II Semester

Nature of Course	Course Name	C
<b>Core Marketing</b>	<b>Principle of Marketing:</b> Nature and Importance of Marketing, Consumer Behavior, Market Selection	<b>2</b>
	<b>Principle of Marketing:</b> Product, Pricing, Pricing Decision	<b>2</b>
	<b>Principle of Marketing:</b> Promotional Mix , Distribution, Personal Selling	<b>2.5</b>
	<b>5 Practice Sessions of GD and Case Studies</b>	<b>0.5</b>
<b>Core Finance</b>	<b>Financial Management:</b> Introduction, Scope & Objective of Financial Management, Time Value of Money, Financial Analysis & Planning	<b>3</b>
	<b>Financial Management:</b> Financing Decision, Investment Decision	<b>3</b>
	<b>Financial Management:</b> Management of working capital, Working Capital Decision	<b>2</b>
<b>Core Law</b>	<b>Basic of Company Law :</b> Incorporation and its Consequences	<b>2</b>
	<b>Basic of Company Law :</b> Financial Structure	<b>2</b>
	<b>Basic of Company Law :</b> Management and Control of Companies	<b>2</b>
	<b>10 Practice Sessions for Company Law in Moot Court</b>	<b>1</b>
<b>Core Accounting</b>	<b>Corporate Accounting:</b> Company Accounts, Issue and Forfeiture of Shares. Re-issue of shares. Issue & Redemption of Debentures & Preference shares.	<b>2</b>
	<b>Corporate Accounting:</b> Company Final Accounts, Underwriting of shares and debentures & Internal Reconstruction.	<b>3</b>
	<b>Corporate Accounting:</b> Accounts of Companies in Liquidation and Amalgamation of Companies.	<b>3</b>



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<b>Core Management</b>	<b>Corporate Governance &amp; Social Responsibility:</b> Conceptual Framework of Corporate Governance, Corporate Governance Framework in India	<b>2</b>
	<b>Corporate Governance &amp; Social Responsibility:</b> Major Corporate Governance Failures, Whistle Blowing	<b>2</b>
	<b>Corporate Governance &amp; Social Responsibility:</b> Corporate Social Responsibility	<b>2</b>
	<b><i>10 Practice Sessions for 5 group discussions &amp; 2 case comparison</i></b>	<b>1</b>
<b>University Compulsory Course</b>	<b>Women Rights and Law:</b> Constitutional Safeguards for Women, Right to Equality	<b>0.5</b>
	<b>Women Rights and Law:</b> Right of Private Defense	<b>0.5</b>
	Extra-Curricular Activities	<b>1</b>
	Curriculum Training & Exposure	<b>1</b>
<b>University Optional Course</b>	Professional Activities	-
<b>Total Credits:</b>		<b>40</b>

**Note:** C represents number of Credit per Course



## Program Structure - II Year

2<sup>nd</sup> Year consists of III, IV Semester

### III Semester

Nature of Course	Course Name	C			
Core Accounting	<b>Management Accounting:</b> Introduction, Budgeting and budgetary control	2			
	<b>Management Accounting:</b> Standard costing and variance analysis, Absorption versus variable costing	2			
	<b>Management Accounting:</b> Cost-Volume-Profit Analysis, Responsibility Accounting	2			
	<b>10 Practice Sessions for 5 group discussions &amp; 2 case comparison</b>	1			
Core Applied Mathematics	<b>Business Mathematics and Statistics:</b> Introduction to Statistics, Schedule and Questionnaire	1			
	<b>Business Mathematics and Statistics:</b> Characteristics of measures of central tendency	2			
	<b>Business Mathematics and Statistics:</b> Measures of Dispersion and Skewness& Measures of Relation	3			
	<b>Business Mathematics and Statistics:</b> Analysis of Time Series & Index Numbers	2			
	<b>10 Practice Sessions in Computer Lab</b>	1			
Law	<b>Industrial &amp; Labour Law:</b> The Employees Provident Fund & Miscellaneous Provisions Act, 1952, Employees State Insurance Act, 1948	2			
	<b>Industrial &amp; Labour Law:</b> Payment of Wages Act, 1936, The Payment of Bonus Act, 1965	2			
	<b>Industrial &amp; Labour Law:</b> Payment of Gratuity Act, 1972, Employee's Compensation Act, 1923	2			



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	<b>10 Practice Sessions for Labour Law in Moot Court</b>	<b>1</b>			
<b>Core Accounting</b>	<b>Cost and Works Accounting:</b> Basic Cost Concepts, Classification of Cost and Material Control.	<b>2</b>			
	<b>Cost and Works Accounting:</b> Labour Cost Control and Overhead	<b>3</b>			
	<b>Cost and Works Accounting</b> Methods of Costing, Process Costing	<b>3</b>	<b>2.5</b>		<b>0.5</b>
<b>Core Finance</b>	<b>Indian Financial Market:</b> Financial Market, Financial Services	<b>2</b>			
	<b>Indian Financial Market:</b> Capital Market and Secondary Market	<b>2</b>			
	<b>Indian Financial Market:</b> Mutual Funds	<b>2</b>			
	<b>10 Practice Sessions for 5 group discussions &amp; 2 case analysis</b>	<b>1</b>			
<b>University Compulsory Course</b>	<b>Environmental Science &amp; Disaster management</b> :Ecosystem and pollution	<b>0.25</b>			
	<b>Environmental Science &amp; Disaster management</b> : Biodiversity and Conservation	<b>0.25</b>			
	<b>Environmental Science &amp; Disaster management</b> : Concept and Types of Disaster	<b>0.25</b>			
	<b>Environmental Science &amp; Disaster management</b> : Components and Management of Disaster	<b>0.25</b>			
<b>University Compulsory Course</b>	<b>Extra-Curricular Activities</b>	<b>1</b>			
	<b>Community Development Activities</b>	<b>1</b>			
<b>University Optional Course</b>	Professional Activities	-			
<b>Total Credits:</b>		<b>41</b>			

**Note:** C represents number of Credit per Course



## IV Semester

Nature of Course	Course Name	C			
Core Management	<b>Strategic Management:</b> Introduction, Environment Strategic Management Process	2			
	<b>Strategic Management:</b> Environmental Analysis, Value Chain Analysis.	3			
	<b>Strategic Management:</b> Formulation of Strategy	2			
	<b>10 Practice Sessions for 5 group discussions &amp; 2 case comparison</b>	1			
Core Taxation	Direct tax – Introduction and Residential Status	2			
	Direct Tax – Five heads of Income	2			
	Direct Tax – Final calculation of Income tax (including Exemptions)	3			
Core Banking	<b>Principles of Banking</b> : Indian Banking System	2			
	<b>Principles of Banking</b> : Bank Balance-Sheet	2			
	<b>Principles of Banking</b> : Sources and Uses of Funds in Banks	2.5			
	<b>5 Practice Sessions of E-Banking</b>	0.5			
Core Human Resource Management	<b>Human Resource Management</b> : Evolution of HRM, Acquisition of Human Resources	2			
	<b>Human Resource Management</b> : Selection Process	3			
	<b>Human Resource Management</b> : Compensation & Maintenance	2			
	Practice session of 5 Group discussion and 5 Case Analysis in GD room	1			
Core Management	<b>Quantitative Techniques:</b> Matrices & Inverse of matrix	3			
	<b>Quantitative Techniques:</b> Probability & Assignment Problems	2			



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	<b>Quantitative Techniques:</b> Transportation problems & Queuing Theory	<b>3</b>				
<b>University Compulsory Course</b>	<b>Extra-Curricular Activities</b>	<b>1</b>				
	<b>Community Development Activities</b>	<b>1</b>				
<b>University Optional Course</b>	Professional Activities	-	-	-	-	-
<b>Total Credits:</b>		<b>40</b>				

**Note:** C represents number of Credit per Course



**Program Structure – III Year**  
3<sup>rd</sup> Year consists of V, VI Semester

## V Semester

Nature of Course	Course Name	C			
Core Information Technology	<b>Essential of E-Commerce:</b> Overview of Electronic Commerce, Infrastructure, E-Payment, Electronic Data Interchange	2			
	<b>Essential of E-Commerce:</b> Digital Economy, E-Marketing, E-Ticketing	2			
	<b>Essential of E-Commerce:</b> E-Finance, E-Commerce in India, Security in E-Commerce	2			
	<b>20 Practice Session of E-Commerce, E-Ticket, E-billing etc in Computer Lab</b>	2			
Law	<b>Allied Law:</b> SEBI Act	3			
	<b>Allied Law:</b> FEMA & Competition Act	3			
	<b>Allied Law:</b> Banking Regulation Act 1949	2			
Core Accounts	<b>Auditing and Assurance :</b> Auditing Concepts	3			
	<b>Auditing and Assurance:</b> Audit Sampling	3			
	<b>Auditing and Assurance:</b> Company Audit	2			
Core Economics	<b>International Economics:</b> Opportunity Cost, Tariff & Non- Tariff Barriers	2.5			
	<b>International Economics:</b> IMF, World Bank, BRICS, SAARC , G-7, G-8	2			
	<b>International Economics:</b> Balance of Payments in International Market	2.5			
Core Management	<b>Organization Behavior :</b> Basics of Behavior ,Personality Various Models	2			
	<b>Organization Behavior:</b> Learning & Groups behavior	2			
	<b>Organization Behavior:</b> Culture and	2			



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	Conflict, Change				
	<b>Practice session of 5 Group discussions and 2 Role plays</b>	<b>1</b>			
<b>University Compulsory Course</b>	Extra-Curricular Activities	<b>1</b>			
	Community Development Activities	<b>1</b>			
<b>University Optional Course</b>	Professional Activities	-			
<b>Total Credits:</b>		<b>40</b>			

**Note:** C represents number of Credit per Course



## VI Semester

Nature of Course	Course Name	C			
Core Management	<b>Research Methods in Business:</b> Research Design	2			
	<b>Research Methods in Business:</b> Sampling Design	2			
	<b>Research Methods in Business:</b> Parametric & Report Writing	2			
	<b>5 Practice Sessions of Development of Questionnaires and 5 for SPSS in Computer Lab</b>	1			
Core Commerce	<b>Entrepreneurship Development:</b> Theories & Characteristics of Entrepreneurship	2			
	<b>Entrepreneurship Development:</b> Promotion of a Venture	2			
	<b>Entrepreneurship Development:</b> Role of Entrepreneur	2			
	<b>Practice Sessions of 5 G.D. &amp; 2 Case study in G.D. Room</b>	1			
Core Commerce	<b>Goods and Service tax-</b> Introduction	3			
	<b>Goods and Service tax-</b> Registration	2			
	<b>IGST</b>	3			
CORE INSURANCE	<b>Principles of Insurance:</b> Concept of Risk, Concept of Insurance	3			
	<b>Principles of Insurance:</b> Types of Insurance Organizations, Principles of Insurance	2			
	<b>Principles of Insurance:</b> Classification of Insurance, Insurance Products	2			



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	<b>10 Practice session of 5 Group discussion and 5 Cases in GD room</b>	<b>1</b>			
<b>Core Accounting</b>	<b>Functional Accounting:</b> Accounts from Incomplete Records, Cash Flow Accounting	<b>3</b>			
	<b>Functional Accounting:</b> Valuation of Goodwill, Valuation of Shares, Departmental Accounts.	<b>2</b>			
	<b>Functional Accounting:</b> Financial Statements of Companies, Branch Accounts, Hire Purchase Accounts, Accounting and Auditing	<b>3</b>			
<b>University Compulsory Course</b>	Extra-Curricular Activities	<b>1</b>			
	Community Development Activities	<b>1</b>			
<b>University Optional Course</b>	Professional Activities	-			
<b>Total Credits:</b>		<b>40</b>			

Note: C represents number of Credit per Course



### **Semester-I**

#### **Business Organization and Management**

**(Credits 6)**

##### **Course Outcome: The student will be able to:**

- 1 Define, distinguish and apply the basic concepts and terminology of the Business.
- 2 Demonstrate the roles, skills and functions of management

#### **UNIT I**

Concepts: Business, trade, industry and commerce – Business: Features of business – Trade: Classification, Aids to Trade – Industry: Classification – Commerce - Relationship between trade, industry and commerce – Business Organization: Concept - Functions of Business.

Business Organization: Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.

Sole Proprietorship: Meaning – Characteristics – Advantages & Disadvantages –Suitability.

Partnership: Meaning – Characteristics – Kinds of partners - Registration of partnership – Partnership deed – Rights and obligations of partners. - Joint Hindu Family Business: Characteristics – Advantages and limitations.



### **UNIT-II**

**(Credit 2)**

Joint Stock Company: Meaning – Characteristics – Advantages - Kinds of Companies – Difference between private and public companies – Promotion of A Company: Stages - Promoters – Characteristics – Registration – Capital subscription – Commencement of Business – Preparation of Important documents: Memorandum of Association: Significance, Clauses – Articles of Association: Contents – Prospectus: Contents – Statement in lieu of Prospectus.

Management: Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Planning: Meaning – Significance – Types of Plans – Decision making & Steps in Process Decision making.



### UNIT-III

(Credit 2)

Organizing: Meaning – Features – the process of organization – Principles of organization - Elements of organizations – Organization chart.

Delegation of authority: Meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective.

Centralization – Decentralization: Meaning – Differences between delegating and decentralization.

**Recommended Text Book:**

Govindarajan and Natarajan: Principles of Management, PHI

Bhushan Y K: Business Organization and Management, Sultan Chand

RK Sharma and ShashiK.Gupta: Industrial Organization and Management, Kalyani

CB Gupta : Industrial Organization and Management, Sultan Chand

**Suggested Readings:**

Sherlekaretal: Business Organization and Management, Himalaya

Taloo: Business Organisation and Management. Tata

3. RK Sharma and ShashiK.Gupta: Industrial Organization and Management, Kalyani

4. SubbaRao P: Management and Organizational Behavior, Himalaya

**Suggested Magazines:**

Business World

Business India

Business Today

Yojana (Telugu & English)

Indian Journal of Commerce

Indian Journal of Accounting.



### **Business Economics:**

**(Credit 6)**

**Course Outcome: The student will be able to:**

- 1 Define, distinguish and apply the basic concepts and terminology of Economics
- 2 Develop the skills and knowledge of market structure

### **Unit-I**

Economic and Non – Economic Activities - Nature and scope of Business Economics - Micro and macro economics - Positive and normative – Inductive and deductive approaches - Reading of graphs - Concept of slope.

Demand: Meaning - Individual demand - Law of demand - Properties of demand curve - Income effect and substitution effect - Exceptions to the law of demand - Individual demand and market demand - Demand function - Determinants of demand and market demand - Shift of demand vs. movement along a demand curve - Elasticity of demand - Price elasticity: Meaning and measurement - Price elasticity and total revenue of a firm - Income elasticity - Classification of goods based on income elasticity – Cross elasticity - Classification of goods into substitutes and complements.



### Unit-II

**(Credit 2)**

**Theory of Consumer Behaviour:** Indifference Curve and Properties of Indifference curve, Consumer equilibrium, Price elasticity and Price Consumption Curve, Price effect – Income and Substitution Effect, Derivation of Demand curve in case of Normal, Inferior and Giffen goods and Shape of indifference curve in case of normal goods, bads and neutrals.

Production function - Distinction between short-run and long-run - Production with one variable input - Relationship between total, marginal and average production functions - Law of variable proportion – Production with two variable inputs - Isoquants – Isocosts - Techniques of maximization of output, minimization of cost and maximization of profit - Scale of production - Economies and diseconomies of scale. Cost function - Short-run total and average costs - Long-run total and average cost.



### **Unit-III**

#### **(Credit 2)**

Market structure: Characteristics - Perfect competition: Characteristics - Equilibrium price - Profit maximizing output in the short and long-run -Monopoly: Characteristics - Profit maximizing output in the short and long run-defects of monopoly - Monopolistic competition: Characteristics - Product differentiation - Profit maximizing price and output in the short and long-run - Oligopoly: Characteristics - Price rigidity - the kinked demand curve - Factors of Production.

#### **(Credit 2)**

#### **Recommended Text Book:**

Managerial Economics ; D.N. Dwivedi ; Vikas Publishing House.

#### **Suggested Readings:**

Managerial Economics; G S gupta; Tata Mcgrawhil.



### Law of Contract

**(Credits-8)**

**Course Outcome:**

**After completion of this course, the student will be able to:**

1. Define, distinguish and apply the basic concepts and terminology of the law of contract.
2. Define and distinguish amongst the various processes involved in contract formation.
3. Identify the relevant legal issues that arise on a given set of facts in the area of contract law.

#### **Unit-I**

##### **General Principles**

Meaning and nature of contract, Offer / Proposal- Definition, Communication, Revocation, General/ Specific offer, Invitation to treat, Acceptance- Definition, Communication, Revocation, Tenders / Auctions, Consideration- Definition, Essentials, Privity of contract, Capacity to enter into a contract- Minor's position, Nature or effect of minor's agreements .

**(Credit:2)**

#### **Unit-II**

Validity of Contract- Free Consent, Coercion, undue influence, Misrepresentation, Fraud, Mistake, Unlawful consideration and object, Effect of void, voidable, valid, illegal, unlawful and uncertain agreements contracts, Discharge of Contracts, Performance- Time and Place of performance, Impossibility of performance and frustration, Breach – Anticipatory & Present .

**(Credit:3)**

#### **Unit-III**

Remedies- Damages, Kinds, Remoteness of damages, Injunction, Specific performance, Quantum Merit, Quasi Contract .

**(Credit:2)**

**Recommended practice session:** 10 Practice Sessions for Law of Contract in Moot Court.



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**(1 Credit)**

**Recommended Text Books:**

S K Kapoor-Contract I , CLA.  
Myneni-Contract 1, Asia Law House.

**Suggested Readings:**

Anson's - Law of Contract.  
Bangia - Law of Contract and Specific Relief.  
Cheshire and Fifoot - Law of Contract.



### Fundamental of Information Technology

**(Credit: 8)**

**Course Outcome:**

**After completion of this course, the student will be able to:**

1. To understand the basics of Information Technology.

#### **Unit - I**

**Introduction to computers:**

Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

**Modern communications :**

(Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

**Operating System and Windows:** Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories .



**(Credit: 2)**

### **Unit - II**

#### **MS Office I:**

MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge :

Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

#### **MS EXCEL:**

Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

#### **MS Office II:**

MS Access - Data, Information, Database, File, Record, Fields - Features, advantages and limitations of MS Access – Application of MS Access – 10 parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (Theory with simple problems).

#### **MS PowerPoint:**

Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition.

#### **Multimedia:**

Meaning, Purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.



**(Credit: 2)**

### **Unit- III**

#### **Internet & Ecommerce:**

Services available on internet - WWW - ISP.

#### **Ecommerce:**

Meaning, advantages and limitations, applications of Ecommerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system (including practicals).

**(Credit 2)**

### **Lab Work:**

#### **PRACTICALS:**

MS DOS MS WINDOWS MS WORD MS EXCEL.

MS ACCESS MS POWERPOINT INTERNET & E COMMERCE.

**Recommended practice session:** *10 Practice Sessions of Ms Dos Ms Windows Ms Word Ms Excel, Ms Access Ms PowerPoint Internet & E Commerce.*

**(Credit 2)**

#### **Recommended Text Books:**

Computer Fundamentals; Pradeep K. Sinha, Priti Sinha; BPB Publications.

#### **Suggested Readings:**

1. Introduction to Information Technology: Rajaraman, PHI.
2. Fundamentals of Computers 4/E: Rajaraman, PHI.
3. Fundamentals of Computers: P. Mohan, Himalaya.
4. Information Technology: Dennis P. Curtin, McGraw Hill International.



**(Credit:10)**

### **Financial Accounting**

**Course Outcome: The student will be able to:**

- 1 Define, distinguish and apply the basic concepts and terminology of Accounting
- 2 Develop the skills of recording financial transactions and preparation of reports using computers



### UNIT-I Introduction to Accounting

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations - Basic terminology used - Accounting concepts and conventions.

Accounting Process – Accounting cycle - Accounting equation - Classification of accounts - Rules of double entry book keeping – Identification of financial transactions - Journalizing – Posting to Ledgers -Balancing of Ledger Accounts.

**(Credit 2)**

#### **Subsidiary Books and Bank Reconciliation Statement:**

Sub Division of Journal: Preparation of Subsidiary Books including different types of cashbooks: Simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book.

**Computer lab work:** Computerized Accounting , Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers.



### UNIT-II

#### **Trial Balance, Final Accounts; Errors and Rectification:**

Trial Balance: Meaning, objectives, methods of preparation – Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet - Adjusting and Closing entries.

Consignment: Features, terms used , proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal loss - Invoice of goods at a price higher than the cost price.

Joint ventures: Features, difference between joint venture and consignment - Accounting Procedure - Methods of keeping records for joint venture accounts - Method of recording in co ventures books - Separate set of books method.

**Computer lab work:** Preparation of trial balance, trading , profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers.



**(Credit:3)**

## UNIT-III

### Depreciation - Provisions and Reserves

Depreciation: Meaning - Causes - Objects of providing for depreciation - Factors affecting depreciation-Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method.

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

**(Credit :3)**

**Accounting packages: Wings, Tally, Focus.**

**Recommended practice session:** 10 Practice Sessions for Unit I & II , TALLY , WINGS , FOCUS in the Computer Lab .

**(Credit:2)**

#### **Recommended Text Books:**

Financial Accounting: Concepts and Applications; Monga, J.R ; Mayoor Paper Backs.

#### **Suggested Readings:**

Financial Accounting- A Dynamic Approach: Bhattacharya, PHI.

Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.

Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sulthan Chand.

Accountancy-I: S.P. Jain &K.L Narang, Kalyani Publishers.

**( Credit: 2)**

#### **English Communication:**

##### **Course Outcome:**

**After completion of this course, the student will be able to:**

1. To enable students to develop four major skills Reading, Writing, Speaking and listening in relevance to English culture according to time and venue.

#### **Unit 1: Reading and Listening:**

Types of passages, purpose of reading, reading strategies, vocabulary building, antonyms and synonyms and one-word substitution etc.

Role of Listening, Barriers of Listening, Remedies to remove the barriers . Listening to Narratives, Listening to specific information or data, listening to Conversational contexts etc .



( Credit: 1)

### Unit - 2

#### Writing and Speaking

Subject- Verb Concord, Sentence Pattern (SVOCA), Time and Tenses. Different Letter Writing Formats: Application, Cover Letter, Notice, Report etc. Resume Building.

Introduction to the sounds of English-Vowels, Diphthongs and Consonants phonetic sounds, Introduction to Stress and Intonation, Situational Dialogues / Role Play 'Just a minute' Sessions (JAM), action verbs (play way method), Describing Objects/ Situations/ People (personality), Debates (current topics), Turn Coat, Telephonic Conversation.

( Credit: 1)

#### Recommended Text Books:

English Grammer and Composition; Wren and Martin; S. Chand

#### Suggested readings:

Phonetics by Peter Roach, Oxford University Press 2004.

Better English Pronunciation by J.D.O'Connor, OUP 2010.

Accents of English by J.C.Wells, Cambridge University Press.

English Grammar Today with CD: An A-Z of Spoken and Written Grammar by Ronald Carter, Michael Mac Carthy, Geraldine Mark Anne O'Keeffe, Cambridge University Press, 2009.

Alred, Gerald J. . The Business Writers Handbook. 9th ed. Boston: Bedford/St. Martins, 2009.

GeetaJajivan, Kiranmai: Course Listening and Speaking Skills part 1. Foundation Books Pvt Ltd.

Lorven: Enrich Your Communication in English.



## Semester II

### Principle of Marketing

**(Credit:7)**

**Course Outcome: The student will be able to:**

1. Define, distinguish and apply the basic concepts and terminology marketing.
2. Identify the complete relationship between marketing and other management functions. Recommended Practice Session: 5 Practice Sessions of GD and Case Studies.

#### **UNIT- I**

Introduction to Marketing: Nature, Scope and Importance of Marketing, Basic concepts Marketing Environment, Market Segmentation, Targeting and Positioning. Product: Product Levels, Product Mix, Product Strategy, Product innovation and Diffusion, Product Development, Product Lifecycle and Product Mix.

**(Credit :2)**

#### **UNIT- II**

**Pricing Decisions:** Designing Pricing Strategies and Programmes, Pricing Techniques.

Place: Meaning & importance, Types of Channels, Channels Strategies, Designing and Managing Marketing Channel, Managing Retailing, Physical Distribution, Marketing Logistics and Supply Chain Management.

**(Credit :2)**

#### **UNIT-III**

Promotion: Promotion Mix, Push vs. Pull Strategy; Promotional Objectives, Advertising- Meaning and Importance, Types, Media Decisions, Promotion Mix,

Personal Selling- Nature, Importance and Process, Sales Promotion – Purpose and Types; Publicity and Public Relations- Definition, Importance and Methods.

**(Credit :2.5)**

**Recommended Practice Session: 5 Practice Sessions of GD and Case Studies.**

**(Credit:0.5)**

**Recommended Text Book:**

Kotler, Armstrong, Agnihotri and Haque, (2010), Principles of Marketing- ASoutAsian Perspective, 13th edition, Pearson Education.



### **Suggested Readings:**

Saxena, Rajan, (2008), Marketing Management, 3rd edition, McGraw Hill Education.

Kumar, Arun and Meenakshi, N., (2009), Marketing Management, Vikas Publishing House.

Russel, Winer, (2007), Marketing Management, 3rd edition, Pearson Education.

Kotler, Koshijha, (2009), Marketing Management, 13 edition, Pearson Education.

Ramaswamy and Namkumar, S., (2009), Marketing Management Global Perspective: Indian Context, McMillan, Delhi.



### Financial Management

(Credits :8)

**Course Outcome: The student will be able to:**

- 1 Define, distinguish and apply the basic concepts and terminology marketing .
- 2 Identify the complete relationship between marketing and other management functions.

(Credits: 3)

#### Unit- I

**Scope and Objectives of Financial Management**:-Meaning, importance and objectives, Conflicts in profit versus value maximization principle, Role of Chief Financial Officer.

**Time Value of Money** Compounding and discounting techniques – concepts of annuity and perpetuity.

**Leverage Analysis: Meaning;** Types; Estimation of Financial; Operating and Combined Leverage.

(Credits :2)

#### Unit II

**Financing Decisions:** - Cost of Capital – weighted average cost of capital and marginal cost of capital, Capital Structure decisions – capital structure patterns, designing optimum capital structure, constraints, and various capital structure theories.

**Investment Decisions** :- Purpose, objective, process, Understanding different types of projects, Techniques of decision making: payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index.

**Dividend Decisions:** Meaning and Types of Dividend; Issues in Dividend Policy; Walter Model; Gordon Model; Miller and Modigliani Model.

(Credits :2)

#### Unit III

**Management of working capital:** Operating Cycle Method, Net Current Assets Method, Projected Balance Sheet Method.

Inventory management, Receivables management, Payables management, Management of cash and marketable securities, Financing of working capital.



(Credits 7)

## Basic of Company Law

### Course Outcome:

**After completion of this course, the student will be able to:**

1. Define, distinguish and apply the basic concepts and terminology of the Company law .
2. Define and distinguish amongst the various processes involved in given in company law .  
Identify the relevant legal issues that arises on a given set of facts in the area of company law.

### Unit I

#### Introduction:

Nature and form of business enterprise; types of business enterprises; company – definition and nature.Historical development of corporate concepts; emergence of principles of limited liability and development of Company Law in England and India . Concept of corporate personality; corporate veil and its lifting.Working and administration of Company Law.

#### Incorporation and its Consequences:

Types of companies and their incorporation; memorandum and articles of association and their alteration; registered office; publication of name; commencement of business; contracts; deeds ; common seal; effect of incorporation. Re-registration and registration of unregistered joint-stock companies.The doctrine of ultra - vires, constructive notice and indoor management.Promoters-meaning and importance; position, duties and liabilities.



(Credits: 2)

### Unit-II

#### Financial Structure

Concept of capital and financing of companies, sources of capital; classes and types of shares; equity with differential rights; issue of shares at par, premium and discount; forfeiture and surrender of shares; bonus issues; rights issues; issue of sweat equity shares; employees stock option scheme; private placement. Alteration of share capital; reduction of capital; buy-back of shares. Debt capital - debentures, debenture stock, bonds; new developments in corporate debt financing; debenture trust deed and trustees; conversion of and redemption of debentures. Securing of debts - creation, modification and satisfaction of charges. Prospectus- definition; abridged prospectus; red-herring prospectus; shelf prospectus; information memorandum; contents, registration, misrepresentations and penalties. Allotment and certificates - contracts to subscribe for shares, debentures and other securities; calls; share certificates and share warrants.

#### Membership, Depositories and Transfer/Transmission

Membership - modes of acquiring membership; rights and privileges of members, register of members; dematerialization and rematerialisation of securities; transfer and transmission of securities in physical and depository modes; nomination.



**(Credits: 2)**

### **Unit-III**

#### **Management and Control of Companies**

Directors – appointment/re-appointment, qualifications, disqualifications, remuneration, vacation of office, retirement, resignation and removal; loans to directors; powers and duties; office or place of profit; role of directors; contracts in which directors are interested. Managing and whole.

time directors and manager. Company secretary – appointment, role and responsibilities; company secretary as a principal officer. Meetings of directors and committees - frequency, convening, and proceedings of Board /Committee meetings; tele and videoconferencing of Board/Committee(s); resolution by circulation; minutes and evidence. General meetings - kinds of meetings; law, practice and procedure relating to convening and proceedings at general and other meetings – notice, quorum, proxy, voting including voting through electronic means, resolutions, circulation of members' resolution, etc.; postal ballot; recording, signing and inspection of minutes; role of chairman.

Distribution of powers of a company - division of powers between Board and general meetings; acts by directors in excess of authority; monitoring and management. Sole Selling and Buying Agents - Meaning, appointment and reappointment, removal; powers of Central Government and rules framed for the purpose.



**(Credit 1)**

**Recommended Practice Sessions: *10 Practice Sessions for Company Law in Moot Court***

**(Credits 8)**

### **Corporate Accounting**

**Course Outcome: The student will be able to:**

1. Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Describe accounting for Amalgamation and Internal Reconstruction of Companies.



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### **UNIT-I**

Company Accounts: Issue of shares , Forfeiture of shares and Reissue of shares, Debentures: Issue and redemption. Meaning of share, types of share capital, accounting entries for issue of shares, over subscription of shares, under subscription of shares, calls in arrear and calls in advance.

Debentures: Issue and redemption, kinds of debentures, difference between shares and debentures, accounting entries for issue and redemption of debenture.

Redemption of preference shares, methods of redemption of preference shares and accounting entries for redemption of preference shares and preparation of balance sheet after redemption of preference shares.

**(Credits: 2)**

### **UNIT-II**

Underwriting of shares and debentures. Accounting for Internal Reconstruction: Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting Entries and preparation of Balance Sheet after Internal Reconstruction.

**(Credits: 3)**

### **UNIT-III**

Accounting for Amalgamation, Absorption and External Reconstruction of Companies: Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction. AS 14 and Amalgamation (Simple Problems only).

Accounts of companies in liquidation, methods of winding-up of company and liquidator's final statement of account.

**(Credits: 3)**

#### **Recommended Text Book:**

Corporate Accounting – Jain, Khandelwal, Pareek, Dave.

Corporate Accounting- Agarwal, Jain, Modi, Sharma, Shah, Mangal.

#### **Suggested Readings:-**

Company Accounts – S.P. Jain & K.L. Narang.

Corporate Accounting – Dr. S. N. Maheshwari& S.K. Maheshwari.

Corporate Accounting- Mukharji & Hanif.



### Corporate Governance & Social Responsibility

**(Credit 7)**

Course Outcomes: The student will be able to:

1. Describe, classify, structure, and combine the concepts, theories and methods involved with Corporate Governance and Social Responsibility.
2. Identify relevant Corporate Governance issues within the firm and what - YOU as a future manager may face in business.
3. Be able to apply the concepts, theories, methods of the course to concrete cases and examples.
4. Analyze and synthesize concrete problems within current management theories and be able to make a constructive critic of them.
5. Generally speaking, this course works to develop the reflexive capabilities of students, working to help develop the students 1) systems thinking 2) critical thinking and 3) ethical thinking.



**(Credit 2)**

### **Unit-I**

**Conceptual Framework of Corporate Governance** – Meaning, Theories of Corporate Governance, Models of Corporate Governance, Benefits Of Good Corporate Governance, Concept of Corporate Excellence; Business Ethics; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance.

**Corporate Governance Framework in India** – Corporate Boards and its powers, Responsibilities, Disqualifications; Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings.

**(Credit 2)**

### **Unit-II**

**Major Corporate Governance Failures** –Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.

**Whistle-Blowing and Corporate Governance** – The Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; the Whistle-Blower Legislation across Countries.

**(Credit 2)**

### **Unit-III**

**Corporate Social Responsibility (CSR)** –Meaning, Corporate Philanthropy, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000 .

**Recommended Practice Session:** 10 Practice Sessions for 5 group discussions & 2 case comparison.

**(Credit 1)**

#### **Recommended Text Books :**

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
2. Blowfield , Michael , and Alan Murray, *Corporate Responsibility*, Oxford University Press.

#### **Suggested Readings :**

1. Rani, Geeta D., and R.K. Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi
2. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi .



**(Credits-1)**

### **Women Rights and Law**

**Course Outomes:** The paper aims at creating awareness as to importance and role of women in society through the medium of law. It also focuses on women welfare laws.

#### **Unit -I**

##### **Meaning of law:**

Constitutional Safeguards for Women, Right to Equality (Art-14), Life & Personal Liberty, Right to Education (Art-21,21-A), Right against Sexual Exploitation (Art-23,24), Constitutional Remedies (Wrts- Art-32-35), Participation in Panchayat and Municipalities, Marriage : Conditions, Ceremonies, Registration, Restitution of Conjugal Rights, Judicial Separation, Void & Voidable Marriages, Legitimacy of Children of Void & Voidable Marriages, Punishment of Bigamy, Divorce Common Grounds for Divorce, No Petition for divorce within 1year of marriage, Divorced Person when may marry again, Maintenance: Wife, widowed daughter-in-law, Children, Amount of Maintenance, Interim Maintenance, Maintenance Provisions under Cr.PC, Adoption: Requisites of a valid adoption, Capacity of a male Hindu to take in adoption, Capacity of a female Hindu to take in adoption, Persons capable of giving in adoption, Persons who may be adopted, Effects of Adoption .

**( Credit 0.5)**

#### **Unit -II**

##### **Indian Penal Code, 1860:**

Right of Private Defense, Dowry Death, Abetment of Suicide, Cruelty by Husband or Relatives of Husband, Sex Selection & Causing Miscarriage, Hurt & Grievous Hurt, Wrongful Restraint & Confinement, Outraging the modesty of a woman, Kidnapping and Abduction, Offences regarding Prostitution, Rape, Bigamy, Adultery, Domestic Violence, Sex Determination Test -The Medical Termination of Pregnancy Act, 1971, The Pre-Conception and Pre-Natal Diagnostic Techniques Act, 1994, Reproductive Technologies: Meaning, Concept & Challenges of A.I, IVF & Surrogacy, Right of HIV/ AIDS Victims, Introduction to Consumer Protection Act, Tenancy Act, Right to Information Act, Motor Vehicles Act, Intellectual Property Rights, Act & Rules Maternity Benefits Act 1961.

**(Credit 0.5)**

#### **Recommended Text Books:**

Law relating to Women – S.R.Myneni

Law relating to Women – Dr. S.C. Tripathi

#### **Suggested Readings:**

Women and Law – Prof. Nomita Aggarwal

Women and Law – Dr. Manjula Batra

Women and Law – G.P. Reddy



## SEMESTER-III

### Management Accounting

**(Credit 7)**

**Course Outcome: The student will be able to:**

1. Analyzing financial data for informed decision-making.
2. Implementing cost control measures to enhance profitability.

#### Unit-I

**Introduction:**

Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management.

**Budgeting and budgetary control:**

Concept of budget and budgetary control, objectives, merits and limitations, Functional budgets, Fixed and flexible budgets, Zero base budget.

**(Credit 2)**

#### Unit-II

**Standard costing and variance analysis:** Meaning of standard cost and standard costing - advantages, limitations and applications. Variance analysis – material, labour, overhead, Control ratios.

**Absorption versus variable costing:** Distinctive features and income determination.

**(Credit 2)**

#### Unit-III

**Cost-Volume-Profit Analysis:** Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence.

**Responsibility Accounting:** Concept, Significance, Different Responsibility Centers.

**(Credit 2)**

**Recommended Practice Session:** 10 Practice Sessions for 5 group discussions & 2 case comparison.

**(Credit 1)**

**Recommended Text Books:**

Management Accounting ; Khan , M.Y. and P.K. Jain; Tata Mcgraw Hill.



### **Suggested Readings:**

Horngren , Charles T. and, Gary L. Sundem , *Introduction to Management Accounting*, Prentice Hall.

Murthy, A ; and S Gurusamy *Management Accounting*, Tata McGraw Hill.

3 Nigam, B.M. Lall and I.C. Jain, *Cost Accounting, Principles and Practice*, Prentice Hall of India, New Delhi.

4. Lal, Jawahar and Seema Srivastava, *Cost Accounting*, Tata McGraw Hill Publishing Co., New Delhi.



## Business Mathematics and Statistics

**(9 Credit)**

**Course Outcomes:** After successful completion of the course, students will be able to:

- Develop a sense of the role of mathematics, statistics and data analysis in business (Minor 1, 2 and 3)
- Apply the principles, techniques and approaches for statistical inferences (Minor 3 & Major)
- Apply statistical concepts to business and economic models for predicting outcomes (All Tests)
- Application of data analysis for informed decision making (All Tests)

**(Credit 1)**

### UNIT-I

#### **Introduction to Statistics:**

Meaning, definition, Importance and limitations of statistics - Collection of data - Primary and Secondary data. Sampling (Random, Non Random) - Census - Schedule and questionnaire -Frequency distribution - Tabulation.

**Computer lab work:** Diagrammatic and graphic presentation of data using Computers-Excel.

### UNIT-II

#### **Measures of Central Tendency**

Definition, objectives and characteristics of measures of central tendency -Types of Averages: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

**(Credits 2)**

**Computer lab work:** Calculation of averages using computers.

### UNIT - III

#### **Measures of Dispersion and Skewness& Measures of Relation:**

Dispersion: Meaning, Definitions, Properties – Types: Range, Quartile Deviation, Mean Deviation. Standard Deviation, Coefficient of Variation. Skewness: Definition - Karl Pearson's and Bowley's. Measures of Skewness -Normal Distribution.

Correlation: Meaning uses – Types of correlation - Karlpearson's correlation coefficient .

**Computer lab work:** Calculation of Dispersion and skewness using Computers, Calculation of trend and seasonal variations using computers.



**(Credits 3)**

**UNIT- IV**

### **Analysis of Time Series & Index Numbers:**

Time Series Analysis: Meaning and utility - Components of time series .

Measurement of trend and seasonal Variations – Utility of decomposition of Time series - Decentralization of data.

**Computer lab work:** Spearman's Rank correlation - Probable error -Calculation of Correlation by using computer, Calculation of trend and seasonal variations using .

Computers

**(Credit 2)**

**Recommended Practice Session:** 10 Practice Sessions in Computer Lab.

**(Credit 1)**

**Recommended Text Books:**

Mathematics for Business Studies; Thukral, J.K; Mayur Publications.

### **Suggested Readings:**

1. Vohra, N.D., *Business Statistics*, McGraw Hill Publishing Co.
2. Sharma, J.K., *Business Statistics*, Pearson Education.
3. Levine Krehbeil, Berenson and Viswanathan, *Business Statistics: A first course*, Prentice Hall.
4. Thukral, J.K., *Mathematics for Business Studies*, Mayur Publications.



**(Credit 7)**

### **Industrial & Labour Law**

**Course Outcome:**

**After completion of this course, the student will be able to:**

1. Students will be aware of the various actors as part of the industrial relations (which also includes the influence of the state, ILO and so on) and understand the labor laws, issues and implications.
2. After understanding industrial relation issues, labor laws can generate alternative decision making.

#### **Unit-I**

#### **The Employees Provident Fund & Miscellaneous Provisions Act, 1952**

Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.

#### **Employees State Insurance Act, 1948**

Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

**(Credit 2)**

#### **Unit-II**

#### **Payment of Wages Act, 1936:**

Definitions – Employed Person , Employer , Factory, Industrial or other Establishment , Wages ; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages ; Mode of Payment; Deductions from Wages and Fines.

#### **The Payment of Bonus Act, 1965:**

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.



**(Credit 2)**

**Unit-III**

### **Payment of Gratuity Act , 1972 :**

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

### **Employee's Compensation Act , 1923 :**

Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer's liability for compensation; amount of compensation; contracting; commissioner ; case laws.

**(Credit 2)**

**Recommended Practice Session:** 10 Practice Sessions for Labour Law in Moot Court.

**(Credit 1)**

### **Recommended Text Books:**

Industrial Relations &Labour Laws; Srivastava, S.C ; Vikas Publishing House (P) Ltd.

### **Suggested Readings:**

1. Malik, K.L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
2. Kumar, H.L., *Digest of Labour Cases*, Universal Law Publishing Co P Ltd, New Delhi .
3. Srivastava, S.C., *Industrial Relations &Labour Laws*, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.



## Cost & Works Accounting

**(Credits: 8)**

**Course Outcome: The student will be able to:**

- 1 Understand and explain the conceptual framework of Cost Accounting.
- 2 Explain the basic concepts and processes in determination of cost of products and services.

### UNIT-I

Meaning and Scope of Cost Accounting: Basic Cost Concepts – Elements of Costs, Classification of Costs, Cost Sheet.

Materials Control: Meaning – Steps Involved – Materials and Inventory – Techniques of Material/Inventory Control – Valuation of Inventory – Material Losses.

**(Credits 2)**

### UNIT-II

Labour Cost Control: Direct and Indirect Labour, Steps Involved – Treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts, Casual Workers & Out Workers, Labour Turnover, Methods of Wage Payment. Incentive Plans.

Overheads: Meaning and Classification of Overheads – Treatment of Specific Items of Overheads in Cost Accounts – Stages Involved in Distribution of Overheads – Methods of Absorption of Overheads – Treatment of Under and Over Absorption of Overheads.

**(Credits 3)**

### UNIT III

Methods of Costing: Single Output Costing, Job Costing, Contract & Batch Costing.

Process Costing (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing. (Transport & Power House only).

**(Credits 3)**

### Recommended Text Book

Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22<sup>nd</sup> Revised Edition, ShriMahavir Book Depot.

Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.

### Suggested Readings:

Dutta, Mahesh, (2006), Cost Accounting - Principle Practices, 1st edition, Pearson Education.

Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.



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Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.

Jain and Narang, (2008), Cost Accounting, Kalyani Publishers.



(Credit 7)

### Indian Financial Market:

**Course Outcome: The student will be able to:**

1 Student will be able make better financial decision making on the basis of Indian financial market

#### **Unit-I**

**Financial System** - Meaning – structure of Indian financial system – financial markets – financial institutions – financial instruments – financial services.

**Financial Market** – structure – money Market – capital Market – market for mortgages – market for financial guarantees – foreign exchange market.

**Financial Services**-meaning, various types and features .



**(Credit 2)**

### **Unit-II**

**Capital Market** - structure – primary market – meaning – methods and procedure of public issue – book building process – role of intermediaries.

**Secondary Market**- functions of stock exchanges – securities traded in the stock exchange – major stock exchanges in India – BSE, NSE – trading procedure – online trading – dematerialization of securities – depositories – rolling settlement – derivatives trading – types of investors – speculation – insider trading – stock market indices – role of SEBI in regulating capital market

**(Credit 2)**

### **Unit-III**

**Mutual Funds** – meaning – classification of mutual fund schemes – open ended schemes – closed ended schemes – sectoral funds – exchange traded funds – money market mutual funds.

**(Credit 2)**

**Bancassurance :**

**Recommended Practice Session:** 10 Practice Sessions for 5 group discussions & 2 case analysis

**(Credit 1)**

**Recommended Text Books:** Indian Financial system Markets; K. Soji Kumar & Alex Methew ; Tata McGraw Hill .

**Suggested Readings :**

Gupta N.K and Monica Chopra . *Financial Markets, Institutions and Services*, Ane Books India, New Delhi.

Yogesh Maheswary . *Investment Management*, PHI, New Delhi.

Kevin S .*Security Analysis and Portfolio Management* ,PHI, New Delhi.

PreethiSingh .*Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.



## ENVIRONMENTAL SCIENCE AND DISASTER MANAGEMENT

**(Credits: 1)**

### **Course Outcome:**

**After completion of this course, the student will be able to:**

1. Aware about the Environmental Science for sustainable development.
2. The Disaster Management for precautionary as well as rescue purpose.

### **UNIT-I (Ecosystem and pollution)**

#### **Theory**

Environmental Science and Ecosystem: Definition, scope and importance, Concept of Ecosystem, Ecological Pyramids, and Functions of Ecosystem: brief idea of energy flow. Environmental Pollution and other Problems: Definition, Causes, Effect, Control and preventive measures of air, water, noise, nuclear pollution. Global problems: Climate change, global warming, Ozone layer depletion and Acid Rain.

**(Credit: 0.25)**

### **UNIT-II ( Biodiversity and Conservation)**

#### **Theory**

Biodiversity and its Conservation: Definition, Types and Importance, Spots of Biodiversity, Endangered and Endemic Species of India, Threats to Biodiversity, Habitat loss, Poaching of wild life, Conservation of Biodiversity: Brief idea of *in situ* and *ex situ* conservation of Biodiversity. Brief idea of Natural Resources and their conservation.

**(Credit: 0.25)**

### **UNIT-III (Concept and Types of Disaster)**

#### **Theory**

Concept and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks), Disaster: classification, causes, impacts (including social, economic, political, environmental, health, psychosocial, etc), Differential impacts-in terms of caste, class, gender, age, location, disability, Global trends in disasters, urban disasters, pandemics, complex emergencies, climate change, Disaster cycle-its analysis, phases, culture of safety, prevention, mitigation, and preparedness, community based DRR, Structural –non structural measures, roles and responsibilities of community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs) states, Centre and other stake-holders.



### UNIT-IV

**(Credit: 0.25)**

### **(Components and Management of Disaster)**

#### **Theory**

Factors affecting Vulnerabilities, differential impacts, impact of development projects such as Dams, embankments, changes in Land use etc, Climate change Adaptation, Relevance of indigenous knowledge, appropriate technology and local resources, Disaster risk Management in India: Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional arrangements (Mitigation, Response and Preparedness, DM Act and Policy, Other related policies, plans, programs and legislation, Project Work: (Field Work, Case Studies) .

**(Credit: 0.25)**

#### **Recommended Text Books:**

“Disaster Management (2003)” - H.K. Gupta.

Elements of Environmental Science (2012) Kaushik and Kaushik.

#### **Suggested readings:**

P. Bakre, V. Bakre and V. Wadhwa. 2005. Paryavarniya Adhyyan. Rastogi Publications, Meerut.

E. Bharucha. 2005. Environmental Studies. University Press, Hyderabad.

G.R. Chatisel and H. Sharma. 2005. A Text Book of Environmental Studies. Himalaya Publishing House, Delhi.

J.P. Sharma. 2005. Environmental Studies. Laxmi Publications Ltd., Jalandhar.

S.V.S. Rana. 2007. Environmental Studies. Rastogi Publications, Meerut.

P.D.Sharma .2008.Environmental Science.RastogiPublication , Meerut.



## IV-Semester

### Strategic Management

**(Credits 8)**

**Course Outcome: The student will be able to:**

- 1 Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.
- 2 Explain the basic concepts, principles and practices associated with strategy formulation and implementation.

### UNIT I

Introduction: Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

Strategic Management Process: Formulation Phase – Vision, Mission, Environmental Scanning, Objectives and Strategy; Implementation phase – Strategic Activities, Evaluation and Control.

**(Credits: 2)**

### UNIT-II

Environmental Analysis: Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process – Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis.

Methods of Analysis and Diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis.



**(Credits: 3)**

### **UNIT-III**

Formulation of Strategy: Approaches to Strategy formation;

Major Strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy.

Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model.

Major Issues involved in the Implementation of strategy: Organization Structure; Leadership and Resource Allocation.

**(Credits: 2)**

#### **Recommended Practice Session:**

**(Credit 1)**

Practice Sessions of 5 GD & 5 Case Studies.

#### **Recommended Text Book:**

Arthur, A, Thomson and Strickland, A. J. (2002). Strategic Management – Concept and Cases.Tata McGraw Hill, New Delhi.

#### **Suggested Readings:**

Glueck, W. T. and Lawrence, R. Jauch (2003).Business Policy and Strategic Management. Frank Bros & Co.

AzharKazmi (2004). Business Policy and Strategic Management.Tata McGraw Hill, New Delhi.

Henry, Mintzberg, Bruce, Ahlstrand and Joseph, Lampel (1998).Strategy Safari. Free Press, New York.

Gary, Hamel and Prahalad, C. K. (1999).Competing for the Future.HBS Press.



## JAYOTI VIDYAPEETH WOMEN'S UNIVERSITY, JAIPUR

### Direct Tax

#### Course Outcome:

**After completion of this course, the student will be able to:**

1. Students would identify the technical terms related to Income Tax.
2. Students would determine the residential status of an individual and scope of total income.
3. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.
4. Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.

### UNIT-I

- i) Introduction and Definitions relating to income tax, Scope of Total Income , Incomes exempted from Tax, Casual Income, Agricultural Income, Deductions from gross total income,
- ii) Residential status and incidence of tax, Various Income Tax Authorities- powers and functions

**(Credit 2)**

### UNIT-II

- i) Income from salaries, fully taxable allowances, partly taxable allowances, fully tax free allowances, earned leave, gratuity, pension, Provident fund, Perquisites taxable for all employees, perquisites taxable for specified employees, perquisites exempt from tax for all employees.
- ii) Income from House property, Concept of Deemed owner, taxable income from house property, exempted income from house property, determination of net annual value.

**(Credit 2)**

### UNIT-III

- i) Profits and gains from business and profession, Scope of income from business and profession, Income from speculation and gambling, taxable income from business and profession, exempted income from business and profession, deduction for expenses, expenses expressly disallowed, Capital gains and income from other sources.
- ii) Clubbing of Income, Set Off and Carry forward of Losses , Basic concept of Tax deduction at source (TDS) Appeal and various Appellant Authorities.

**(Credit 3)**



### **Recommended Text Book:**

- Ahuja, G.K & Gupta, Ravi., (2021), "Systematic Approach to Income Tax", Bharat Law House, Allahbad.
- Ahuja, G.K & Gupta, Ravi., (2021), "Simplified Approach to Income Tax", Bharat Law House, Allahbad.

### **Suggested Readings:**

- Iyenger, A.C. Sampat, (1981), "Law of Income Tax", Bharat Law House, Allahabad.
- Kanga, J.B. and Palkhivala, N.A., "Income Tax Bombay", Vol.1-3, N.M. Tripathi.
- Ranina, H.P., (1985), "Corporate Taxation: A Handbook", 2nd Ed. Oriental Law House, New Delhi.
- Singhania, V. K., (1991), "Direct Taxes: Law and Practice", Taxman, Delhi.
- Srinivas, E.A., (1986), "Handbook of Corporate Tax Planning", Tata McGraw Hill, New Delhi.



## Principles of Banking

**(Credits: 7)**

### Course Outcome:

**After completion of this course, the student will be able to:**

- Be able to explain the structure of financial markets.
- Be able to compare the financial intermediaries.
- Be able to explain sources of banks.
- Be able to explain assets of banks.
- Be able to explain credit policy of banks.
- Be able to define supervision and control of banks.

### UNIT-I

Indian Banking System: Evaluation of Banking Institutions; Banking System of India;

Different Banking Institutions in India, their role and functions;

Regulatory framework of Banking in India;

Functions of Commercial Banks; Sound Commercial Banking principles.

**(Credits: 2)**

### UNIT-II

Bank Balance-Sheet; Basic operations of Banks; Bankers; Customer relationship;

Payment and Collection of cheques and other negotiable instruments; opening of accounts of various types of customers.

Loans and Advances: Principles of sound bank lending; Different types of loans; Credit appraisal techniques; Credit management and credit monitoring .

**(Credits :2)**

### UNIT-III

Sources and Uses of Funds in Banks; Value Chain Analysis in Banking Industry.

Emerging trends in Banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.



**(Credits :2.5)**

### **Recommended Practice Session:**

**(Credit 0.5)**

5 Practice Sessions of E-Banking.

### **Recommended Text Book:**

Sundaram&Varshney, " Banking, Theory Law and Practice" Sultan chand& sons;2004

Chaturvedi D.D., Anand Mittal, " Business Economics-II", Brijwasi Book Distributors;2005

Varshney&Malhotra, "Principles of Banking",Sultan Chand & Sons, 2005.

### **Suggested Readings:**

Vaish M.C, "*Money, Banking and International Trade*", New Age International Pvt.Ltd, 1997

Gordon.E, Natarajan.K, "*Banking, Theory, Law & Practice*", Himalaya Publishing House, 2003.



## Human Resource Management

**(Credit 8)**

**Course Outcome: The student will be able to:**

- 1 Learn the selection process of the organization.
- 2 Get the wider knowledge of industrial relation and handling grievances

### UNIT-I

#### Evolution of HRM, Acquisition of Human Resources

**Introduction:**

Meaning, scope, objectives and functions of HRM; Importance of Human Resource Management;

**Environment of HRM:**

Role of government, internal and external forces; Human Resource Management practices in India. Human Resource Planning: Definition, objectives, process and importance; Case Studies, Group Discussion, Presentation and Seminars, Business games and quiz based on the topics of unit.

**(Credits 2)**

### UNIT-II Selection Process

- Job analysis, description, specification & job evaluation;
- Recruitment, selection, placement and induction process;
- Human Resource Development: Concept, Employee training & development; promotions, demotions, transfers, separation, absenteeism & turnover;
- Job Compensation: Wage & salary administration, incentive plans & fringe benefits.
- Case Studies, Group Discussion, Presentation and Seminars, Business games and quiz based on the topics of unit.

**(Credits 3)**

### UNIT-III Compensation & Maintenance

- Performance Management: Concept & process, performance appraisal, Potential appraisal;
- Quality of work life (QWL): Meaning, techniques for improving QWL.
- Quality circles: concept, structure, role of management; Job satisfaction and morale.
- Industrial Relations: Concept and theories, trade unions; Health, Safety & Employee welfare measures; Employee grievances and discipline, participation & empowerment; Introduction to collective bargaining.
- Case Studies, Group Discussion, Presentation and Seminars, Business games and quiz based on the topics of unit.

**(Credits 2)**

**Recommended practice session:**

Practice session of 5 Group discussion and 2 Case Analysis in GD room.

**(Credit:1)**

**Recommended Text Book:**



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Personnal Management (Text and Cases ) C.B. Mamoria & V.S.P. Rao, Himalaya Publishing House.

### **Suggested Readings:**

Human Resource Management- Perspectives For The New Era: Sage Publications (i) P. Ltd  
V.S.P. Rao: Resources Management, Excel Publishing, New Delhi.  
Edwin B. Flippo: Personnel Management, Tata McGraw Hill.  
ArunMonappa&Saiyadain: Personnel Management, Tata McGraw Hill.  
Human Resource Management by C B Gupta: Sultan Chand (2008).



### Quantitative Techniques

(Credit : 8)

#### **Course Outcome: The student will be able to:**

1. Identify, formulate and solve Linear Programming Problems graphically, mathematically and by using excel solver.
2. Identify different types of decision-making environments and choose the appropriate decision making approaches for each.

#### **UNIT-I**

Quantitative techniques: Introduction, importance, limitations. Matrices: Types of matrices, matrix algebra, addition, subtraction and multiplication of matrices, determinants, minors and co-factors.

Inverse of matrix , solution of linear equation by Cramer's and Inverse method and applications of matrices.

**(Credits : 3)**

#### **UNIT-II**

Probability: Basic concepts, definition, additional and multiplication laws of probability, Bayes' theorem, conditional probability ; Theoretical Distributions, Binomial, Poisson and Normal Distribution.

Assignment Problems: Formulation in the form of matrix, Hungarian method of assignment problem, Balanced, Unbalanced, Maximization, Mixed and Restriction problem in assignment.

**(Credits: 2)**

#### **UNIT-III**

Transportation problems: General Structure of Transportation Problem, Different Methods for Finding Initial Solution by North-West Corner Rule, Least Cost Method and Vogel's Approximation Method, Testing for Optimality by MODI Method.

Queuing Theory: Queuing Model, Definition of Terms, Characteristics of a Queuing system, Solution of Queuing Model, Single server queuing model only.

**(Credits: 3)**

#### **Recommended Text Book:**

S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.

V.K. Kapoor: Operations Research, 7th Sultan Chand.

#### **Suggested Readings:**

J.K. Sharma: Business Statistics, Pearson Publication, New Delhi.

P.N. Arora& S. Arora: Statistics for Management, S. Chand &Co., New Delhi.



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M.P. Gupta & S.P. Gupta: Business Statistics, Sultan Chand & Sons, New Delhi.

R.S. Bhardwaj: Business Statistics, Excel Publishers.



## SEMESTER-V

### Essentials of E-Commerce

**(Credit: 8)**

**Course Outcome: The student will be able to:**

- 1 Understand the basic concepts and technologies used in the field of management information systems
- 2 Understand the processes of developing and implementing information Systems.

## UNIT-I

### Overview of Electronic Commerce (EC):

Concept , features , and functions of e-commerce, e-commerce practices v/s traditional practices, scope and limitations of e-commerce.

### Fundamental of e-commerce:

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

### Infrastructure:

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet.

### E-Payment:

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services.

### Electronic Data Interchange:

Evolution, uses, Benefits, Working of EDI, EDI Standards (includes variable length EDI standards).



**(Credit 2)**

### **UNIT-II**

#### **Digital economy:**

Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.

#### **E-Marketing:**

Market place v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.

#### **E-Ticketing:**

Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry.

**(Credit 2)**

### **UNIT-III**

#### **E-Finance:**

Areas of e-finance, e-banking, traditional v/s e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

#### **E-Commerce in India:**

State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, Social and Ethical Issues, future of e-commerce, Mobile Commerce.

#### **Security in e-commerce:**

Setting up Internet security, maintaining secure in Formation, encryption, digital signature and other security measures.

**(Credit 2)**

**Recommended Practice Session: 20 Practice Session of E-Commerce, E-Ticket , E-billing etc in Computer Lab.**

**(Credit 2)**

#### **Recommended Text Books:**

E-Commerce: A Managerial Perspective; Micheal change; Prentice Hall.

#### **Suggested Readings:**

Daniel Amor, E Business R(Evolution), Pearson Edude.



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Krishnamurthy, E-Commerce Management, Vikas Publishing House.

David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.

P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): S.

Jaiswal, Galgotia Publications.

C.S.V.Murthy: E-Commerce-Concepts, Models & Strategies, Himalaya Publishing.

Kamalesh K Bajaj &Debjani Nag: E-Commerce, the Cutting Edge of Business- Tata McGraw-Hill, New Delhi.



### Allied Laws

**(Credit 8)**

#### **Unit-I**

An overview of the following laws –

- (a) The Securities and Exchange Board of India Act, 1992, Rules, Regulations and Guidelines issued there under, Introduction, History of the Legislation, Purpose of the Act, Establishment of SEBI (Board), Powers & Functions of SEBI.
- (b) The Securities Contracts (Regulation) Act, 1956, Highlights of Legislation on Securities Laws, Recognition of Stock Exchanges, Power of Central Government to Make Rules.

**(Credit 3)**

#### **Unit-II**

The Foreign Exchange Management Act, 1999, Regulation & Management of Foreign Exchange.

The Competition Act, 2002, Object behind the enactment of the Competition Act, 2002. Competition Commission in India, Duties, Powers & Functions of Commission.

**(Credit 3)**

#### **Unit-III**

The Banking Regulation Act, 1949, the Insurance Act, 1938. The Insurance Regulatory and Development Authority Act, 1999. The Securitizations and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. The Prevention of Money Laundering Act, 2002.

Interpretation of Statutes, Deeds and Documents.

**(Credit 2)**

#### **Recommended Text Books:**

Corporate & Allied Laws; P.P.S.GOGNA ; S.Chand.

#### **Suggested Readings:**

Corporate & Allied Laws; TejpalSheth; Pearson.



### AUDITING AND ASSURANCE

(CREDITS: 8)

**Course Outcome: The student will be able to:**

- 1 Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in global business operations.
- 2 Demonstrate knowledge of different functions of business and appreciation of integrated functional business areas; and make use of adaptive and innovative skills in solving business problems

### UNIT-I

**Auditing Concepts** – Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

**Auditing and Assurance Standards** – Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

**Auditing engagement** – Audit planning, Audit programme, Control of quality of audit work- Delegation and supervision of audit work.

**Documentation** – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

**Audit evidence** – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

**Internal Control** – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.



(Credits :3)

### UNIT-II

**Audit Sampling** – Types of sampling, Test checking, Techniques of test checks.

**Analytical review procedures.**

**Audit of payments** – General considerations, Wages, Capital expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

**Audit of receipts** – General considerations, Cash sales, Receipts from debtors, Other Receipts.

**Audit of Purchases** – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

**Audit of Sales** – Vouching of cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire-purchase agreement, Returnable containers, Various types of allowances given to customers, Sale returns.

**Audit of suppliers' ledger and the debtors' ledger** – Self-balancing and the sectional balancing system, Total or control accounts, Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, Writing off of bad debts.

**Audit of impersonal ledger** – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting.



**(Credits :3)**

### **UNIT-III**

#### **Audit of assets and liabilities.**

**Company Audit** – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

**Audit Report** – Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.



### International Economics

**(Credit 7)**

**Course Outcome: The student will be able to:**

- 1 Gain a good working knowledge of the international economic environment and recognize the linkages between political, diplomatic and financial developments and their impact on international business
- 2 Apply the various theoretical aspects of the principles of finance and economics in an international context

#### **Unit-1**

Importance of Trade and Trade Theories Importance of the study of international economics; Inter regional and international trade; Theories of absolute cost advantage, comparative cost advantage , opportunity cost, theory of reciprocal demand, Heckhscher Ohlin theory of trade its main features, Assumptions and limitations.

**(Credit 2.5)**

#### **Unit-2**

Trade and Development Terms of Trade: Concept, Types and determination Singer Preisch thesis; Foreign trade multiplier: Concept, Working and Limitations; Major economic Issues discussed in the conferences of UNCTAD; Functions of World Bank World Bank and developing countries, objective and functions of IMF.

**(Credit 2)**

#### **Unit-3**

Free trade vs. Protection; Methods of Protection: Tariff Quota and others; Types of Tariff and quota; Effects of Tariff and Quota (partial equilibrium analysis); Concept of Optimum Tariff; GATT: Various rounds of negotiations and main provisions (Overview); Functions of WTO.

Trends of foreign trade in India; Recent changes in the composition and direction of foreign trade in India; Causes and effects of persistent deficit in the balance of payments in India ; Instruments of export promotion and recent export and import policies of India.

**(Credit 2.5)**

#### **Recommended Text Books:**

International Economics; Kindlberger; Homewood.

#### **Suggested Readings:**

Kindlberger, C.P. (1973), *International Economics*, R.D. Irwin, Homewood.

Krugman, P.R. and M. Obstgeld (1994), *International Economics: Theory and Policy* Glenview, Foresman.



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Salvatore, D.L. (1997), *International Economics*, Prentice -Hall, Upper Saddle River, N.J.

Sodersten, Bo, *International Economics*, Macmillan Press Ltd., London.



### Organizational Behavior

( Credits:7)

#### Course Outcome:

**After completion of this course, the student will be able to:**

CO1 Students will be able to explain the concept of Organisation Design and determine the factors that affect Organisation Design.

CO2 Students will be able to identify the components of Individual Behaviour and apply the concept of Learning, Perception, Attitudes and values.

CO3 The student will be able to distinguish between the various theories of motivation and their application in organizations and also be able to apply these theories to practical problems in organizations. They will also be able to distinguish between a number of different leadership theories & styles and contribute to the effective performance of a team as the team leader or a group member.

CO4 The future managers/ students will be able to analyse the behaviour of individuals and groups in organisations in terms of the key factors that influence organisational behaviour and demonstrate skills required for working in groups (team building).



### **UNIT- I**

#### **Introduction:**

Concept and nature of Organizational behaviour; Contributing disciplines to the field of O.B. ; O.B. Models; Need to understand human behaviour; Challenges and opportunities. Individual & Interpersonal Behaviour: Biographical Characteristics; Ability; Values ; Attitudes- Formation, Theories, Organization Related Attitude, Relationship between Attitude and Behaviour . Personality – Determinants and Traits; Emotions.

**(Credit :2)**

### **UNIT-II**

Learning-Theories and Reinforcement Schedules, Perception –Process and Errors. Interpersonal Behavior: Johari Window; Transactional Analysis – Ego States, Types of Transactions, Life Positions, Applications of T.A. Group Behavior & Team Development: Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness;

**(Credit :2)**

### **UNIT-III**

Group Think and Group Shift. Group Decision Making; Inter Group Behaviour . Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams . Organization Culture and Conflict Management: Organizational Culture- Concept, Functions. Socialization; Creating and sustaining culture; Managing Conflict – Sources, Types, Process and Resolution of Conflict. Managing Change; Resistance to Change, Planned Change. Managing Across Cultures; Empowerment and Participation.

**(Credit:2)**

**Recommended practice session:** Practice session of 5 Group discussions and 2 Role plays

**(Credit:1)**

#### **Recommended Text Book**

Robbins, S.P. and Sanghi, S., (2009), Organizational Behaviour; 13th edition, Pearson Education. Singh, Kavita, (2010), Organizational Behaviour: Text and Cases, 1st edition, Pearson Education.

#### **Suggested Readings:**

Luthans, Fred, (2008), Organizational Behavior, 11th Edition, McGraw Hill Education.



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Mcshane, Steven, Von, Glinow and Sharma, Radha, (2008), Organisational Behaviour, 4th Edition, McGraw Hill Education.

Kinicki, Angelo and Kreitner, Robert, ((2005)), Organisational Behaviour, 2nd Edition, Mcgraw Hill Education.



### VI Semester

#### **Research Methods in Business:** **(Credits :7)**

**Course Outcome: The student will be able to:**

1. Discuss and apply different research approaches and methodologies.
2. Develop data collection instrument according to the underlying theoretical framework.

**(Credits: 2)**

#### **UNIT-I**

Defining Research Methodology, Objectives of conducting research in business, Steps in Business Research.

Research Design: Formulating the research problem, choice of research design, types of research design.

Sources of experimental errors . Methods of Data Collection – Primary and Secondary Data.

**(Credits: 2)**

#### **UNIT-II**

Sample and Sampling Design: Basic Terms, Advantages and limitations of sampling, Sampling process,

Types of sample design, Testing of hypothesis, Sampling distribution of the mean.

**(Credits: 2)**

#### **UNIT-III**

Overview of Parametric (chi-square test, t-test) and Non-Parametric tests (run test, sign test, chi-square test).

Interpretation and Report Writing.

**Recommended practice session:** 5 Practice Sessions of Development of Questionnaires and 5 for SPSS in Computer Lab .

**(Credit: 1)**

#### **Recommended text book:**

C.R. Kothari: Research Methodology, Viswas Publication Pvt. Ltd.

#### **Suggested Reading:**

Rao S., Research Methodology, Excel Publishing House, New Delhi

R.S. Khandelwal and Gupta : Research Methods



### Entrepreneurship Development

**(Credits:7)**

**Course Outcomes: The students will be able to:**

1. Provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

#### UNIT-I

**Introduction:** The Entrepreneur: Definition, Emergence of Entrepreneurial Class;

Theories of Entrepreneurship.

Characteristics of an Entrepreneur – Why Start an Enterprise; Entrepreneur as an Inventor, Innovator, and Imitator; Difference Between an Entrepreneur and A Manager; Functions of an Entrepreneur; Types of Entrepreneurs; Entrepreneurial Characteristics & Skills . Disadvantages of Being an Entrepreneur.

**(Credits :2)**

#### UNIT-II

Promotion of a Venture: Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors; Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required.

Entrepreneurial Behaviour: Innovation and Entrepreneur; Entrepreneurial Behaviour and Psychotheories , Social responsibility. Entrepreneurial Development Programmes (EDP): EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.

**(Credits: 2)**

#### UNIT-III

Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth.

Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings.

**(Credits: 2)**

**Recommended Practice Sessions:** 10 Practice sessions of case study and GD.

**(Credit 1)**

**Recommended Text Book:**

Hisrich, Robert and Peters, Michael, (2002), Entrepreneurship, 5th Edition, McGraw Hill Education.

Charantimani, (2006), Entrepreneurship Development and Small Business Enterprise, 1st edition, Pearson Education.



### **Suggested Readings:**

Chandra, Ravi, (2003), Entrepreneurial Success: A Psychological Study, Sterling Publication Pvt. Ltd., New Delhi.

Balaraju, Theduri, (2004), Entrepreneurship Development: An Analytical Study, Akansha Publishing House, New Delhi.

David, Otes, (2004), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.

Kaulgud, Aruna, (2003), Entrepreneurship Management, Vikas Publishing House, Delhi.



### Goods and service tax

**(Credit 8)**

**Course Outcome:**

**After completion of this course, the student will be able to:**

To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.

To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.

To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

#### **Unit-I**

CGST/SGST- important terms and definitions under central goods and service tax act 2017 and state goods and service tax act 2017, basic of GST, meaning and scope of supply, levy and collection of tax

**(Credit 3)**

#### **Unit-II**

CGST/SGST- time and value of supply of goods and service, input tax credit, registration under CGST/SGST, payment of tax and include reverse charge basis, filling of return and assessment, Refund under the act.

**(Credit 2)**

#### **Unit-III**

IGST- Scope of IGST, important terms and definitions of IGST act 2017, levy and collection of IGST, composition scheme, place of supply, various exemptions , zero rated supply.

**(Credit 3)**

**Recommended Text Books:**

Goods and service tax act - PC publication NL choudhary.



## Principles of Insurance

**(Credits 8)**

**Course Outcome:**

**After completion of this course, the student will be able to:**

- (a) Identify what insurance is, why insurance works and how to determine insurance needs.
- (b) Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.
- (c) Familiarise themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.
- (d) Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.

### UNIT-I

Concept of Risk , Types of Risk, Risk Appraisal , Transfer and Pooling of Risks, Concept of Insurable Risk .

Concept of Insurance, Purpose and need of Insurance, Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector.

**(Credits 3)**

### UNIT-II

Types of Insurance Organizations, Insurance Business, Intermediaries in Insurance Business, Agents and Procedure for Becoming an Agent.

Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest, Principle of Subrogation.

**(Credits 2)**

### UNIT-III

Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits, Life Insurance- Introduction and Policies. Fire Insurance- Basic Principles, Fire Policy, Conditions. Marine Insurance- General Principles and Policy Insurance Product.

**(Credits 2)**

**Recommended Practice Sessions: 10 Practice sessions of GD and case studies.**

**(Credit :1)**

**Recommended Text Books:**

Gupta P.K, " *Insurance and Risk Management*", Himalaya Publishing House; 2004.

Mishra M.N., " *Principles and Practices of Insurance*", S. Chand and Co; 2004.

Panda G.S., " *Principles and Practices of Insurance*" Kalyani Publications, 2004.



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### **Suggested Readings:**

1. Jeevanandam C., *"Risk Management,"* Sultan Chand and Sons; 2005.
2. Arthur C. and C. William Jr., *"Risk Management and Insurance,"* Tata Mcgraw Hill; 2001.



## Functional Accounting

**(Credit 8)**

**Course Outcome: The student will be able to:**

1. To understand about the cash flow, Ascertainment of Profit and loss from incomplete records.
2. To understand the terms goodwill, average profit method, super profit method.
3. To know about the valuation of shares, meaning of auditing.

### Unit-1

Company Final Accounts: Preparation of Final Accounts- Forms and contents, as per provisions of Companies Act.

Accounts from incomplete records- Ascertainment of Profit and loss from incomplete records, preparation of final accounts from incomplete records.

Cash flow accounting- Introduction of cash flow statement, objectives of cash flow statement, kinds of cash flow (cash inflow and cash outflow), cash flow from operating activities, cash flow from investing activities, cash flow from financing activities and methods for preparing cash flow statement.

**(Credit 3)**

### Unit-2

Valuation of goodwill- meaning of goodwill, factors affecting goodwill, need for valuation of goodwill, methods for valuation of goodwill, average profit method, super profit method.

Valuation of shares- need of valuation of shares, factors affecting the value of shares, methods of valuation of shares, net assets valuation method, yield valuation method, valuation of shares in case of issue of bonus shares and valuation of right shares.

Departmental accounts- objectives of departmental accounts and departmental final accounts.

**(Credit 2)**

### Unit-3

Financial statements of companies.

Branch Accounts- Objects of branch accounts, accounting system of branches.

Hire purchase Accounts- meaning of hire purchase system, features of hire purchase system, hire purchase accounting.

Profit Prior to Incorporation: Accounting treatment- cut off date- Basis of Apportionment.



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