

COM-HC-3016: COMPUTER APPLICATIONS IN BUSINESS

Marks: 100

Credit: 6

Lectures: 52, Practical Lab 52

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1: Word Processing

6 Lectures, Practical Lab

6 Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

6 Lectures, Practical Lab

6 Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

12 Lectures, Practical

Lab 12 Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet

12 Lectures, Practical

Lab 12 Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit 5: Database Management System

16 Lectures, Practical Lab 16

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Com-HC-3026: INCOME TAX LAW AND PRACTICE

Marks: 100

Credit: 6

Lectures: 52, Practical lab 26

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction

10 Lectures

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

18 Lectures

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

10 Lectures

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

14 Lectures

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income

Practical Lab 26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

COM-HC-3036: MANAGEMENT PRINCIPLES AND APPLICATION

Marks: 100

Credit: 6

Lectures: 65

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction

Lectures: 13

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

Unit 2: Planning

Lectures: 13

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP), Business environment; Concept and Components
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques.

Unit 3: Organising

Lectures: 13

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading

Lectures: 13

- a. *Staffing*: Concept of staffing, staffing process
- b. *Motivation*: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory.
- c. *Leadership*: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
- d. *Communication*: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5: Control

Lectures: 13

- a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K. Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Applications*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London

Note: Latest edition of text books may be used.

COM-GE-3046(A): BUSINESS STATISTICS

Marks: 100

Credit: 6

Lectures: 65

Objective: The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

Unit 1: Statistical Data and Descriptive Statistics

(12 Lectures)

a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data

b. Measures of Central Tendency

i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).

c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance

d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

(12 Lectures)

a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability

b. Expectation and variance of a random variable, Probability distribution of random variable.

c. Probability distributions:

i. Binomial distribution: Probability distribution function, Constants, calculation for simple exercise

ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Solution of related problems.

iii. Normal distribution: Probability distribution function, Properties of normal curve (Theory Part only)

Unit 3: Simple Correlation and Regression Analysis

(12 Lectures)

a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.

b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; .

Unit 4: Index Numbers

(12 Lectures)

Meaning and uses of index numbers; Idea of price – relative, Price, Quantity and Value indices. Construction of index numbers: Laspeyere's, Paasche's and Fisher's indices-Aggregative and average of relatives (simple and weighted). Problems in the construction of index numbers, Tests of adequacy of index numbers- Time reversal test and Factor reversal test. Deflating and Construction of consumer price indices, chain base index and limitation of index number.

Unit 5: Time Series Analysis

(7 Lectures)

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi- average and moving average. Uses of Time Series analysis.

UNIT 6: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis (10 Lectures)

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation.

Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one- tailed and two- tailed test and errors in testing hypothesis.

Suggested Readings :-

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens , Narinder Kumar. Statistics (Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S.Chand
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

COM-SEC-HC-3054 (A): Entrepreneurship

Marks: 100

Credit: 4

Lectures: 50

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Contents:

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship **(10 Lectures)**

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution **(10 Lectures)**

Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. **(10 Lectures)**

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions **(10 Lectures)**

Unit 5: Mobilising Resources

(10 Lectures)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.