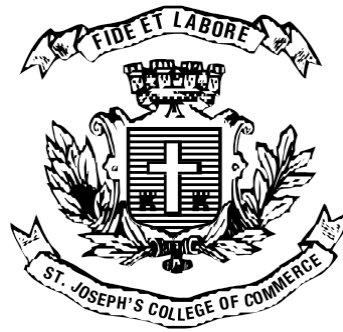


**St. Joseph's College of Commerce
(Autonomous)**

163, Brigade Road, Bengaluru - 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council (NAAC)
Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



**Bachelor of Commerce (Honours)
Semester V & VI**

*Syllabus as per National Education Policy 2020
Curriculum Framework w.e.f., 2024-2025*

**Academic year 2024 - 2025
Batch 2022**

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The college management was later transferred to the Jesuits. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse Honours programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional-International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics and Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM (HONOURS) - PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options:

1. The regulations governing the four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Commerce Programme shall be structured in a semester mode with multiple exit options;

Certificate in Commerce	On the completion of First year (two semesters)
Diploma in Commerce	On the completion of Second year (four semesters)
Basic Bachelor Degree	On the completion of Third year (six semesters)

Bachelor Degree with Honors	On the completion of Fourth year (<i>eight semesters</i>)
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3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the Doctoral Programme in a relevant discipline.
4. The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
7. A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
9. Students can make a choice of a specialization/elective in the 3rd and the 4th year of the programme.

ELIGIBILITY FOR ADMISSION

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

DURATION OF THE PROGRAMME

The duration of the undergraduate degree programme is four-years (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of one academic year (two-semester) with a Certificate in the discipline; Diploma after the study of two academic years (four Semesters) and Basic Bachelor Degree after the completion of three academic years (six Semesters). The successful completion of Four Years undergraduate Programme would lead to Bachelor Degree with Honors in the discipline.

MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

II. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table:

Category of Courses	Objectives/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.

Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

III. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Commerce	50
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*Credits are subject to change as per the NEP guidelines

IV. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

V. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal assessment - CIA 1	20% marks
Continuous Internal assessment - CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- a) The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- b) During the end of the semester, end semester examination shall be conducted by the college for each course. This, forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- c) The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- d) The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- e) The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f) There shall be no minimum in respect of the internal assessment marks.
- g) Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Outcome Based Education (OBE) B.Com (Regular)

Program Educational Objectives (PEO)

Our B.Com (Regular) program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO):

After the completion of the **B.Com (Regular)** Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the **understanding** of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation

PO4 Critical thinking Skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

PO5 Creative thinking Skill

Develop, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

PO7 Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

PO10 Self-directed and Life - Long learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs)

PSO11 Integrative Experience and Experiential Learning

Develop significant and experimental components that focus on the critical assessment of specific phenomena in the sphere of Commerce.

PSO12 Global Perspectives in Multicultural Environment

Create an environment to facilitate effective communication and team work with people of different nationalities and cultures, demonstrating respect for social, cultural and linguistic diversity.

B.COM - HONOURS PROGRAMME									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A: Ability Enhancement Compulsory Courses									
Language 4 Hrs/3 Cr	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Cr	Financial Accounting	Corporate Accounting	Financial Management	Cost Accounting	Income Tax I	Income Tax II	Corporate Tax	Business Data Analysis	
	Business Mathematics and Statistics	Principles of Management	Marketing Management	Human Resource Management	Advanced Cost Accounting	Management Accounting	Strategic Management	Forex Management *	
	Business Economics	Business Law	Financial Reporting	Theory and Practice of Banking	Company Law and Secretarial Practice	Goods And Services Tax	Entrepreneurial Development Programme	Business Information System *	
	-	-	-	-	Principles and Practice of Auditing	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Cr	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 4 Hrs/3 Cr	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 2 Hrs/2 Cr	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Cr	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Cr	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Cr	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Cr/4 Cr	-	-	-	-	Social Internship 2 Cr	Corporate Internship 2 Cr	-	Internship * 4 Cr	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Cr	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/Association/Sports 1 Cr		Extracurricular Activities/Association/Sports 1 Cr	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8
Total	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193

Bachelor of Commerce
Semester Structure as per National Education Policy

SEMESTER V

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C1 21 DC 501	Income Tax I	DSC-13	4+0+0	60	40	100	4
2.	C1 21 DC 502	Advanced Cost Accounting	DSC-14	4+0+0	60	40	100	4
3.	C1 21 DC 503	Company Law and Secretarial Practice	DSC-15	4+0+0	60	40	100	4
4.	C1 24 DC 504	Principles and Practices of Auditing	DSC-16	4+0+0	60	40	100	4
5.		Discipline Specific Elective-1	DSE-1	3+0+1	60	40	100	3
6.		Vocational Enhancement Course-1	VEC-1	3+0+1	60	40	100	3
7.	C1 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

*** As per Suggestive List

Bachelor of Commerce
Semester Structure as per National Education Policy

SEMESTER VI

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C1 21 DC 601	Income Tax II	DSC-17	4+0+0	60	40	100	4
2.	C1 21 DC 602	Management Accounting	DSC-18	4+0+0	60	40	100	4
3.	C1 24 DC 603	Goods And Services Tax	DSC-19	4+0+0	60	40	100	4
4.	C1 21 DC 604	Fundamentals of Research	DSC-20	4+0+0	60	40	100	4
5.		Discipline Specific Elective-2	DSE-2	3+0+1	60	40	100	3
6.		Vocational Enhancement Course-2	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

*** As per Suggestive List

SEMESTER - V

C1 21 DC 501: INCOME TAX - I

COURSE OBJECTIVES

This course enables the students to understand the provisions of income tax and compute income from salary and house property of an individual assessee.

Module - 1: Introduction

6 Hrs

Brief history of Income Tax – Legal Frame work – Ethics in Taxation - Cannons of Taxation–Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT- powers and functions ,Commissioner of Income Tax- powers and functions, Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

Module - 2: Important Definitions

10 Hrs

Definition: Assessee – Person – Assessment Year – Previous Year– Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income)

Module 3: Revenue and Capital Items

2 hrs

Revenue and Capital (a) Receipts, (b) Expenditure and (c) Losses.

Module - 4: Residential Status and incidence of tax

8 hrs

Residential status– Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company – Residential status only.

Module-5: Income from Salary

20 hrs

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module-6: Income from House Property

14 hrs

Introduction – Annual value under different situations (self- occupied – let out – partly self-occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Enumerate the process of obtaining a PAN card and obtain the same.
2. Filing of Income Tax Returns.
3. List the enclosures to be made along with IT returns (with reference to salary and H.P).
4. Preparation of Form-16.
5. Computation of Taxable income and Tax Liability.
6. Computation of perquisites Retirement benefits

Course Outcome

After completion of the course the students will be able to:

1. Explain the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Compute income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Compute income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Books for Reference

- ❖ Lal, B. B. - *Direct Taxes*, Konark Publisher
- ❖ Raman, B. S. - *Income Tax*
- ❖ Prasad, B. - *Direct Taxes – Law and Practice*, Wishwa Prakashana
- ❖ Pagare, D. - *Law and Practice of Income Tax*, Sultan Chand and Sons
- ❖ Ahuja, Dr. G. & Gupta, Dr. R. - *Income Tax*

- ❖ *Dr. Mehrotra & Dr. Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication*
- ❖ *Singhania, Dr. V.K. - Direct Taxes – Law and Practice, Taxmann Publication*

SEMESTER - V

C1 21 DC 502: ADVANCED COST ACCOUNTING

COURSE OBJECTIVES

This course equips the students with advanced cost accounting techniques and its application to business decision.

Module - 1: Process costing **10 Hrs**

Process costing – Normal loss – Abnormal loss – Gain – Joint and by products (Including inter-process profit and equivalent production) preparation of process accounts and joint and by products

Module - 2: Marginal Costing and Absorption Costing **8 Hrs**

Absorption costing – introduction, meaning, advantages and disadvantages of absorption costing, ascertainment of profit under absorption costing – marginal costing-introduction, meaning, advantages and disadvantages of marginal costing, differences between absorption costing and marginal costing, ascertainment of profit under marginal costing – income determination under marginal costing and absorption costing.

Module - 3: Cost, Volume & Profit Analysis **7 Hrs**

Marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart, Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor , Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions etc.

Module - 4: Relevant Costing **5 Hrs**

Analysis of relevant cost with other cost concepts-relevant benefits- sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Case study method.

Module-5: Budgetary Control **10 Hrs**

Meaning – Need- Objectives and functions-Advantages and Limitations-Classification- Preparation of Budgets- Raw material consumption, Purchase, labor hour, Overhead, Cash, Master, Fixed and Flexible Budget.

Module - 6: Standard Costing **20 Hrs**

Meaning – Definition – Advantages – Steps involved in Standard Costing – Analysis of Variances – Material Variances – Labor Variances – Overhead variances-Preparation of Variance Reports and interpretation of variance report.

Skill Development

(These activities are only indicative; the faculty member can innovate).

1. Analyse the impact of Covid 19 on the Process Accounts of an organization of your choice. For this purpose, consider the Process Accounts of the organization before Covid 19 and during Covid.
2. Prepare Income Statement under Marginal Costing and Absorption Costing with imaginary figures and reconcile the two profits.
3. Analyse the Relevant and Irrelevant Cost of any 5 case study problems relating to Relevant Costing from any source.
4. Obtain a Master Budget of any organization of your choice and prepare a Master Budget for 30% increase in output from the existing level.
5. Create a Variance Report of any organization from any source and give your interpretation on the variances derived.

Course Outcome

After completion of the course the students will be able to:

1. Show the Process costing taking into account of treatment of normal and abnormal loss, gain and Joint and by product.
2. Compare and contrast the ascertainment of profit and Income determination between Marginal costing and Absorption costing
3. Compute Marginal cost statement to decide on Make or Buy, Product mix and pricing of a firm.
4. Apply relevant costing for the case in accordance with the merit of the case.
5. Prepare all types functional and flexible budgets to exercise budgetary control over functions of firm.
6. Use standard costing system to analysis the causes of labour, material, overhead and sales margin variances between Standard and Actual cost.

Books for Reference:

- ❖ *Drury, C. - Management and Cost Accounting*
- ❖ *Amaladas, A. and AmalaShanthi, M. - Corporate Financial Knowledge Integration, Himalaya publications*
- ❖ *Nigam, Theory and Techniques of Cost Accounting*
- ❖ *Jain, S. P. & Narang, K L - Cost and Management Accounting*
- ❖ *Maheshwari, Dr. S. N. - Cost Accounting*
- ❖ *JawaharLal, Cost Accounting*
- ❖ *Arora, M. N. - Cost Accounting, HPH*

- ❖ *CA. B. Saravana Prasath, Cost and management accounting for ca inter new syllabus, Wolters Kluwer*
- ❖ *Jain , S. P. & Narang, KL, Problems and solutions in cost accounting, Kalyani*

SEMESTER - V

C1 21 DC 503: COMPANY LAW AND SECRETARIAL PRACTICE

COURSE OBJECTIVES:

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

Module-1: Over View of Companies Act, 2013

6 hrs

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? Types and Requirements of law.

Module-2: Company Formation

16 Hrs

- Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups
- Documents to Commence Business:
- Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra- vires and Alteration of Memorandum
- Articles of Association: Meaning, contents, alteration constructive notice and indoor management
- Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects.
- Certificate for commencement of business

Module - 3: Shares

16 Hrs

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares. Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members.

Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement – Differential voting rights – Reduction of Share Capital. Borrowing and Debenture: Borrowing powers – Effects of Ultra Vires borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed. MCA 21 guidelines.

Module - 4: Company Meetings

10 Hrs

Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting – Requisites of a valid meeting – Quorum – Chairman – Adjourned Meetings – Proxies

- Voting - Different types of Resolutions - Drafting of Minutes - Requirements as per Secretarial Standard No. 1 and 2.

Module-5: Directors

6 Hrs

Need for Directors - Position of Directors - Their appointment - Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.

Module -6: Winding Up

6 Hrs

Modes of Winding up - Consequences of winding up - Official Liquidator - Defunct Company - Behavioral ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Simulation with the help of BLISS Software
2. Circulate and show the prospectus to class.
3. Circulate and show the agenda to the class.
4. Draft agenda.
5. Circulate and show the directors and auditor's report.
6. Collect blank share application form and make the class fill it.
7. Drafting of Memorandum of Association - Drafting Articles of Association.

Course Outcome

After completion of the course the students will be able to:

1. Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.
2. Plan for formation of company right from promotion to commencement of business stage.
3. Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.
4. Conduct company meetings as per the compliance to manage the internal and external affairs of company.
5. Illustrate the duties and responsibilities of director as per compliances under company's act of 2013.
6. Elucidate the role of official Liquidator and the procedure involved in

different modes of liquidation.

Books for Reference

- ❖ *K. Majumdar & G. K. Kapoor, Company Law & Practice*
- ❖ *Singh, Principles of Company Law*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah, Essentials of Company Law & Secretarial Practice*
- ❖ *K. C. Garg & Vijay Gupta, Company Law & Secretarial Practice*
- ❖ *M. C. Bhandari, Guide to Company Law Procedure*
- ❖ *M. C. Kuchchal, Secretarial Practice*
- ❖ *M. C. Shukla & Gulshan, Principles of Company Law*
- ❖ *N. D. Kapoor, Company Law & Secretarial Practice*
- ❖ *S. C. Kuchehal, Company Law & Secretarial Practice*
- ❖ *CompanyLaw, Taxman*
- ❖ *Tuteja, Company Administration and Meetings*

**C1 24 DC 504 : PRINCIPLES & PRACTICE OF
AUDITING**

COURSE OBJECTIVE

The students will be able to:

Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI and Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.

Module - 1: Introduction to Auditing: (Standards of Auditing SA200-299) 8 Hrs

Auditing- meaning, definition. Objectives of an audit - primary & secondary objective. Case Laws on Audit Objectives. Types of Audit - Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds - meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI. EDP audit-Extended Business Reporting Language.

Module - 2: Audit Planning: (Standards of Auditing SA200-599) 12 Hrs

Commencing an Audit - Audit Engagement letter, Commencement procedures- (SA 210) Documentation - Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation. Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical Sampling (SA530) in Auditing. Vouching & verification.

Module - 3: Internal Control: (SA 265) 12 Hrs

Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing Internal Control Systems followed by an auditor - Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas - Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)

Module - 4: The Company Auditor 10 Hrs

Appointment of Auditor, Remuneration, Functions, Duties of an Auditor.

Rights & Liabilities of an Auditor as per Companies Act 2013

Module -5: Audit Report (SA700-799) 8 Hrs

Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report - True & fair view, Audit examination, Information & explanations from the management, Statement of

facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report.

Module - 6: Corporate Governance and investigation

10 Hrs

Audit Committees and Corporate Governance, Investigation including Due Diligence. Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Collect the information about types of audits conducted in any one Organization.
2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a Public Limited Company.
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or clean audit report for a given situation.
6. Analyse a Case law on depreciation - facts and judgments.

Course Outcomes

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

1. Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.
2. Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.
3. Examine the existing Internal Control system and communication of internal control weaknesses.
4. Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.
5. Develop an Audit Report that is in conformity with SA 700 - 799.
6. Analyze Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.

Books for Reference

- Tandon, B. N. , Sudharsanam, S. , & Sundharabahu, S. - A Handbook of Practical Auditing, S. Chand & Co.

- Tandon, B. N, Auditing, S. Chandra & co
- Jain, D. P. - Auditing, Konark Publishers
- Pagare, D. - Practice of Auditing
- Sharma, Dr. T. R. - Auditing, SahityaBhavan, Agra
- Prakash, J. - Auditing.
- Gupta, K. & Arora, A. - : Fundamentals of Auditing, Tata McGraw Hill.
- C.A Institute study material for Inter and final examinations

SEMESTER - VI

C1 21 DC 601: INCOME TAX - II

COURSE OBJECTIVE

This course enables the students to compute taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Module 1: Profits & Gains of Business or Profession **16 Hrs**

Meaning of business - Profession - Profits of business or profession- Features of assessment of profits and gains - Rules for adjustment of profit and loss account - Depreciation u/s 32. Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2: Capital Gains **12 Hrs**

Meaning and kinds of capital asset - Transfer - Transactions not regarded as transfer - Full value of consideration - Cost of acquisition - Cost of improvement - Capital gains exempt from tax exemptions from capital gains u/s Problems on computation of short term and long-term capital gains.

Module 3: Income from Other Sources **12 Hrs**

General income - Specific incomes - Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4: Deductions from Gross Total Income **8 Hrs**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module 5: Carry forward and set off of Losses **2 Hrs**

Carry forward and set off of Losses

Module 6: Tax Liability of Individuals **10 Hrs**

Computation of total taxable income and tax liability of an individual.

Skill Development

(These activities are only indicative, the Faculty members can innovate)

1. Create a chart of capital gains index numbers and prepare a table of rates of TDS

2. Conducting a survey among tax players to understand and analyze the implications of IT Provisions.
3. Developing the process of Income tax filing [considering extraordinary cases, ex : extension of dates during pandemic]
4. Preparing list of enclosures required for IT filing
5. Applying Income tax provisions and creating a tax planning.

Course Outcome

After completion of the course the students will be able to:

1. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Books for Reference

- ❖ *B. B. Lal, Direct Taxes, Konark Publisher*
- ❖ *B. Prasad, Direct Taxes – Law and Practice, Wishwa Prakashana*
- ❖ *D. Pagare, Law and Practice of Income Tax, Sultan Chand and Sons*
- ❖ *Dr. G. Ahuja & Dr. R. Gupta, Income Tax*
- ❖ *Dr. Mehrotra & Dr. Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication*
- ❖ *Dr. V.K. Singhanian, Direct Taxes – Law and Practice, Taxmann Publication*
- ❖ *Gaur and Narang; Income Tax , Kalyani publishers.*

SEMESTER - VI

C1 21 DC 602: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES

This course equips the students with various tools to analyse and interpret the company financial statements.

Module-1: Introduction **2 Hrs**

Meaning – Nature and Scope of Management Accounting – Relationship between Financial Accounting – Cost Accounting and Management Accounting – Role of Management Accountant in the Present Scenario - Environmental management Accounting, Triple Bottom Line and importance of TBL , CSR and Management decisions.

Module-2: Financial statement analysis **8 Hrs**

Meaning and concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size statements – Trend Analysis.

Module - 3: Ratio analysis **10 Hrs**

Meaning – Utility and limitations – Classification of Ratios – Calculation and interpretation of Solvency – Turnover – Profitability & Liquidity ratios.

Module - 4: Funds flow analysis **12 Hrs**

Meaning – Concept of Fund and Funds Flow Statement – Uses and significance of Fund Flow Statement – Procedure for preparing FFS – Schedule of changes in working capital – Statement of sources and application of funds.

Module-5: Cash flow analysis **10 Hrs**

Meaning and concept – Comparison between Funds Flow and Cash Flow Statements – Uses and significance of CFS – Preparation of Cash Flow Statement as per IFRS

Module -6: - Contemporary concepts **18 Hrs**

Activity Based Costing; Life Cycle Costing; Target Costing; Kaizen Costing; Balanced Score Card (including problems).

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. From the Financial Statements of any listed company of your choice, extract the Cash Flow Statement for the period before Covid 19 and during Covid 19 and analyse the impact of Covid 19 on the Cash flows position of the organization activity-wise.

2. Prepare Comparative and Common Size Financial Statements of a company of your choice and give your interpretations.
3. Collect the past five years Financial Statements of a company of your choice and prepare trend percentages and give your interpretations.
4. Calculate Liquidity Ratios, Solvency Ratios, Turnover Ratios and Profitability Ratios of any two listed companies of your choice and give interpretations.
5. From the Financial Statements of any listed company of your choice, prepare a statement of changes in working capital, Funds from Operation and Funds Flow Statement.

Course Outcome

After completion of the course the students will be able to:

1. Illustrate the role of a Management Accountant in the present scenario.
2. Evaluate the financial statement analysis for strategic decision making of firm.
3. Examine the solvency, turnover/performance and Liquidity of a business by using live data.
4. Evaluate the magnitude and pattern of sources and Application of fund under different head of account
5. Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
6. Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

Books for Reference

- ❖ *Dr . S. N. Maheswari, Management Accounting.*
- ❖ *Amaladas and M. Amala Shanthi, Corporate Financial Knowledge Integration, Himalaya publications*
- ❖ *M. Pandey, Management Accounting*
- ❖ *Jain & Narang, Cost and Management Accounting*
- ❖ *M. A. Sahab, Management Accounting*
- ❖ *Prabhakara Rao, Management Accounting*
- ❖ *R. S. N. Pillai & Bagavathi, Management Accounting*
- ❖ *Sexana, Management Accounting*
- ❖ *Sharma & Shashi Gupta, Management Accounting*
- ❖ *Vinayakam, Management Accounting Tools and Techniques.*

SEMESTER VI

C1 24 DC 603: GOODS AND SERVICES TAX

COURSE OBJECTIVE

The course is designed to expose the students to the various provisions of Goods and Services Act and enable students to compute goods and service tax liability as per the provisions.

Module 1: INTRODUCTION

5hrs

Taxes, Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India. The concept of GST- The need for GST, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model), Levy of GST, benefits from implementation of GST. GST Council- composition Power and Functions.

MODULE 2: SUPPLY UNDER GST

20 hrs

Supply, Types, Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST, Tax liability on Mixed and Composite supply.

MODULE 3: OVERVIEW OF GST REGISTRATION, EXEMPTION AND RATES

10 hrs

Important definitions, Exemptions from Tax, Registration under GST, Special provisions for Casual taxable persons and Non-resident taxable persons, GST Rates, Composition scheme, alternative composition scheme, Reverse Charge Mechanism (RCM).

Module 4: VALUATION OF SUPPLY, INPUT TAX CREDIT & COMPUTATION OF TAX 15 Hrs

Computation of transaction Value (simple problems), input tax credit- Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit, Eligibility and conditions for taking ITC, (Numerical Illustrations), Cross Utilization of ITC, computation of tax.

MODULE 5 : E- COMMERCE & DOCUMENTS OF GST 5 Hrs

Provisions relating to E-Commerce,

Tax Invoice, E-Way bill(provisions), Debit note , credit note,

Concept of Electronic Credit Ledger, Electronic Cash Ledger- Brief introduction

Module 6 PAYMENT OF TAXES AND FILING OF RETURNS:

5 hrs

Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9).

Mechanism of GST Network w.r.t Returns, matching of invoices. GST Network: Structure, and Functions.

COURSE OUTCOMES:

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

1. Analyze the composition, power, and functions of the GST Council.
2. Calculate tax liability and determine supply aspects under various scenarios
3. Evaluate the applicability of ITC in special circumstances .
4. Compare and contrast the significance of different types of returns and their implications
5. Illustrate the structure, vision, mission, and functions of the GST Network

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.
8. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
9. Procedure for registration
10. Furnishing of monthly returns.

BOOKS FOR REFERENCE

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.

SEMESTER VI

C1 21 DC 604: FUNDAMENTALS OF RESEARCH

COURSE OBJECTIVE

This course enables the students with the basic knowledge of research, data collection and analysis

Module 1: Introduction to Research **8 hrs.**

Meaning – Characteristics – Objectives – Significance – Scope – Types of Research – Research Methods vs. Research Methodology – Research Process – Criterion for a Good Research – Ethics in Research

Module 2: Research Design **6 hrs.**

Meaning & Significance of Research Design – Concepts of Research Design – Classification of Research Design – Experimental Research Designs

Module 3: Sampling & Sampling Techniques **10 hrs.**

Meaning – Census vs. Sampling – Characteristics of Good Sample – Advantages & Limitations of Sampling – Sampling Techniques: Probability & Non-Probability Sampling – Criteria for Selecting Sampling Techniques

Module 4: Collection of Data **12 hrs.**

Meaning – Sources of Data – Primary Method of data collection: Schedule and Questionnaire Design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure – Interview & Survey Methods - Secondary method of data collection: Classification of secondary data - Qualitative method of data collection - Measurement and Scaling: Types of Scales - Classification of Scales: Single item vs. Multiple items Scales – Comparative vs. Non-comparative Scales – Criteria for Good Measurement

Module 5: Processing & Presentation of Data **10 hrs.**

Processing of Data – Data Validation – Editing of Data – Coding – Classification & Tabulation of Data – Cross tabulation – Graphical Representation of Data – Presentation of Data using relevant Software

Module 6: Data Analysis **14 hrs.**

Descriptive and Inferential Analysis - Mean, Median & Mode – Standard Deviation, Coefficient of Variation & Variance – Normal Distribution – Correlation – Testing the Significance of Correlation Coefficient – Regression – Simple Linear Regression Equation (application using case studies)

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the various types of research and the research process
2. Formulate the research design after critical review of literature
3. Choose an appropriate sampling technique for a given study
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Present the collected data in Excel after processing the same
6. Apply simple data analysis tools and interpret the results

Skill Development

1. Choose an area of interest, review a minimum of 10 literatures on the same and formulate a topic for prospective research.
2. Given a topic - collect data through primary and secondary sources.
3. Preparation of questionnaire using various scaling techniques.
4. For a given data, analyze data using various statistical tools.

Books for Reference

- ❖ *"Business Research Methods"* - Donald R. Cooper & Pamela S. Schindler. Tata McGraw-Hill.
- ❖ *"Methodology of Research in Social Sciences"*- O.R. Krishnaswamy & M. Ranganatham. Himalaya Publishing House.
- ❖ Israel .D. *Data Analysis in Business Research: A step by-step Nonparametric Approach*, Sage Publications, New Delhi.
- ❖ *Research Methodology: Methods and Techniques"* C. R. Kothari. New Age International Publishers.
- ❖ *"Methodology and Techniques of Social Research"* - P. L. Bhandarkar & T.S. Wilkinson. Himalaya Publishing House.
- ❖ *Business Research Methods"* - Alan Bryman & Emma Bell. Oxford University Press - India Edition.