

Semester- Third
301. Entrepreneurship Development

1. Introduction: The Entrepreneur Definition, Characteristics, Theories of Entrepreneurship, Characteristics of Entrepreneur, Leadership, Risk Taking, Decision-Making.
2. Promotion of a Venture: Opportunity Analysis, Competitive Factors, Understanding of External Environment (Political, Socio-Economic, Legal, Ethical and Technological Environment) for Establishment of a new unit and Raising of Funds.
3. Venture Capital: Definition, Concept, Process, Stages, Rising of Funds- Venture Capital Sources and Documentations Required.
4. Entrepreneurial Development Programmes (EDP): Definition, their Roles, Relevance and Achievements, Role of Government in Organizing EDPS, Critical Evaluation, key EDP run by the Government in Rajasthan.
5. 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, Social Responsibility of an Entrepreneur Role in Export Promotion and Import Substitution.

Suggested Readings:

1. Holt: Entrepreneurship- New Indian Experience, Prentice Hall of India.
2. Pandey I. M: Venture Capital-The Indian Experience: Prentice Hall of India.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata McGraw Hill, New Delhi.
4. Siner a David: EntrepreneurialMegabucks, John Wiley and Sons, New York.
5. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
6. Sudha, GS.
7. Tandon B.C: Environment and Entrepreneur,Chugh Publications, Allahabad.

302. Indian Financial System

1. Financial System: Meaning, Significance, and Components, Composition of Indian Financial System.
Reserve Bank of India: Organization, Management, Functions–Credit Creation and Credit Control; Monetary Policy.
2. Commercial Banks: Meaning, Functions, Development of Commercial Banking in India, Recent Trends in Indian Commercial Banks.
Development Banks: Concept, Objectives, and Functions of Development Banks. IFCI, IDBI, IRBI, ICICI, SIDBI, NABARD, EXIM, State Level Development Banks.
3. Money Market: Indian Money Market's Composition and Structure: (a) Acceptance Houses, (b) Discount Houses, and (c) Call Money Market; Recent Trends in Indian Money Market.
4. Capital Market: Security Market (a) New Issue Market, (b) Secondary Market; Functions and Role of Stock Exchange; Listing Procedure and Legal Requirements; Public Issue-pricing and Marketing; Stock Exchanges- National Stock Exchange and Over- the Counter Exchanges.
5. Financial Services: Depository System, Merchant Banking –Functions and Role; SEBI: Objective and Function; Credit Rating –Concept, Functions, and Types.

Suggested Readings:

1. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
2. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
3. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.
4. Khan M. Y: Financial Services; Tata McGraw Hill, New Delhi.
5. Khan M. Y: Indian Financial System: Theory and Practice; VikasPublishing House, New Delhi.
6. Machiraju H.R: Indian Financial System; Vikas, Delhi.
7. Mathur M.: Indian Financial System,Himanshu Publications, Udaipur

8. Sengupta A. K. and Agarwal M. K: Money Market Operations in India; Skylark Publication, New Delhi.
9. Srivastava, R. M: Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.

303. CORPORATE ACCOUNTING

1. Earnings per share: Basic and diluted as per AS-20 Issue of right and Bonus Shares, Buy back of Shares.
2. Final Accounts Preparation of Profit and loss account and balance sheet of corporate entities including managerial remuneration.
3. Valuation of Goodwill and Share.
4. Accounts of Holding Companies: Preparation of consolidated balancesheet with one Subsidiary Company. Relevant Provisions of Accounting Standard-21 (ICAI).
5. Amalgamation of Companies: Concept and Accounting Treatment as per AS-14 (ICAI), Internal Reconstruction and Accounting Treatment Excluding Scheme of reconstruction.

Suggested Readings:

1. Jain S.P. and Narang K.L.: Corporate Accounting, Kalyani Publications, New Delhi.
2. Maheshwari S.N. and Maheshwari S.K.: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Mukharjee A and Hanif M.: Corporate Accounting, Mc Grew Hill Publication.
4. Sehgal Ashok, Sehgal Deepak: Advanced Accounting- Corporate Accounting, Taxmann Publication Pvt. Ltd., Delhi.
5. R.L. Gupta: Advance Accounts.
6. Shiukla M.C. &Grewal T.S.: Advance Accounts, Vol-11, S. Chand & Co., New Delhi.

NOTE: -

1. The Provisions of Companies act 2013 and amendments made up to 30th June of preceding year shall be applicable.
2. Any revision of relevant Indian accounting standard would become applicable immediately.
3. The relevant Indian accounting standards in line with IFRS for all the above topics should be covered.
4. Equal weightage shall be given to theory and practical questions in semester end examination

304. AUDITING

1. Introduction: Meaning and Objectives of Auditing, Types of Audit, Internal Audit.
Audit Process: Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for Commencing an audit: Routine checking and Test checking.
2. Internal Control: Internal Check & Internal Audit, Vouching and Verification of Assets and Liabilities.
3. Audit of Limited Companies: Company Auditor-Qualification and Disqualification, Appointment, Powers, Rights, Duties & Liabilities of Statutory Auditors under the companies Act 2013.
4. Auditor's Report- Standard Report and Qualified Report.
Special Audit of Banking Companies, Educational Institutions, Insurance Companies.
5. Nature and Significance of Cost Audit, Tax Audit & Management Audit.
Computer Aided Audit Technique and Tools.

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.
2. Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur.
3. Jha Aruna: Auditing, Taxmann Publication, New Delhi.
4. Kumar Ravindra and Sharma Virendra: Auditing Principles & Practice, PHI Learning.
5. Pagare Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.
6. Sharma, T.R.: Auditing principles and Problems, Sahitya Bhawan, Agra.
7. Tandon, B.N.: Principles of Auditing, S.Chand & Co., New Delhi.

305.PRACTICAL BUSINESS ACCOUNTING

1. Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers.
2. Voucher Entry, Voucher Types, Pre-Defined Voucher Types, Creating a Voucher entry form, preparing ledgers with SQL, Forms and reports
3. Accounting and Inventory Features, Statutory and Taxation Features:TDS, VAT and Service Tax,Preparing Trial Balance with SQL and Report
4. Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement.
5. Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns, Designing Supplier and customers System for Accounting using Form, Query, Module, andReport.

Note:-

1. Teaching arrangements need to be made in the accounting laboratory.
2. The General Purpose Software referred in this Course will be notified by the University Department every three years. If the specific Features is not available in that software, to that extent it will be deemed to have been modified.
3. There shall be a Practical of 100 Marks (Internal 20, External 80) and duration of Practical Examination shall be 3 Hours.
4. **Lectures: 10, Practical in accounting Laboratory: 50**

Suggested Readings:-

1. The Suggested Readings and guideline shall be notified by the University BBA Programme at least once in three year based on selected Software.

305- A. E-COMMERCE

1. **Introduction:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. *Technology used in E-commerce:* The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).
2. **Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
3. **IT Act 2000 and Cyber Crime:** IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.
4. **E-payment System:** Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
5. **On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings

1. Kenneth C. Laudon and Carlo GuercioTraver:*E-Commerce*, Pearson Education.
2. David Whiteley:*E-commerce: Strategy, Technology and Applications*, McGraw Hill Education.
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
5. K.K Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education.

Helpstudentpoint.com

Paper GE 4: E-COMMERCE

Duration: 3 hrs. Marks: 100 Lectures: 65

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Contents

Unit 1: Introduction: (13 Lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. *Technology used in E-commerce:* The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption: (13 Lectures)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crime (13 Lectures)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System: (13 Lectures)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions: (13 Lectures)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings

9. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
10. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
11. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
12. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
13. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education

306. LANGUAGE SKILLS IN ENGLISH

1. Basics of Communication: Shannon Weaver Model of Communication , Distinguishing Between General and Technical English, Verbal and Non-verbal Communication- Kinesics, Proxemics, Paralinguistic's, Chronemics, Effective use of Non-Verbal Communication:- Improving Your Behavioural Skills.
2. Listening Ability: Importance of Listening, Listening for General and Specific purpose, Intensive Listening, Types and Barriers to Listening, Overcoming Measures, Enhancing Effective learning Strategies.
3. Speaking Skills: Types of Presentations, Presentations Strategies, Preparing and Conducting Effective Oral Presentations, Group Discussions.
4. Reading Tactics: Reading Techniques-Skimming, Scanning, Understanding the Gist of an argument, Developing Reading Strategies.
5. Technical English Writing Skills: Types of Formal/Business letters, Job Applications, Covering letters, Writing Reports: Types of Reports and Layouts, Difference Between Writing a Bio-data, CV and Resume.

Suggested Readings:

1. Lesikar, R. V., Flatley, M. E., Rentz, K. and Pandey. Business Communication: Making Connections in a Digital World 2009: New Delhi
2. Rama, Meenakshi and Sharma, Sangeeta.: Technical Communication: Principles and Practice, Second Edition by Oxford Publications.
3. Vibrant English. Hyderabad: Orient BlackSwan, 2013.