

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

[LOCF]



Sanskar Sarjan Education Society's

***DTSS COLLEGE OF COMMERCE***

[AUTONOMOUS]

**PROGRAMME CODE: BCH2021**

**Bachelor of Commerce (Honours)**

**[B. Com.]**

**w. e. f. 2021-22**

## PROGRAMME STRUCTURE

1) **Title of the Programme:** BACHELOR OF COMMERCE (HONOURS)-B.Com.Hons.

2) **Programme Code:** BCH2021

3) **Introduction of the Programme:**

B.Com.(Hons.) programme offered by DTSS College of Commerce , combines theory and practice to teach how businesses operate. It would empower and enable students to acquire knowledge, skills and abilities to analyze contemporary realities of business. The course is designed to help students develop entrepreneurial mindset and skills.

4) **Programme Objectives:**

B.Com. (Hons.) is a career oriented 3 years degree programme with a view to impact holistic knowledge by creating broad understanding of Accounting, Finance, Banking, Taxation, Management and other allied subjects. In order to impact practical insights, relevant elective subjects have been included in the syllabus. The objective of the programme is to produce graduates equipped with requisite knowledge skills and attitude to overcome challenges and discharge their professional obligations efficiently.

5) **System:** Choice Based Credit System [CBCS]

6) **Duration of the Programme:** 03 Years

7) **Total Number of Semesters:** 06 Semesters (02 Semesters Per Year)

8) **Eligibility Criteria for Admission:**

The learner must have passed the Higher Secondary School Certificate (Std. XII-Commerce) examination conducted by the Maharashtra/ other Indian State Boards or equivalent examination.

9) **Intake capacity:** 60 students

10) **Total Credits:** 148 Credits

11) **Fee Structure:** Yetto be decided

12) **Teacher's Qualification:** M.Com. with minimum B+ Grade or equivalent , NET /SET Qualified.

13) **Per week work-load of the Programme:** - First Half - SEM I/III/V 92

lectures a week (4 lectures per Course) Associate Professor 14 hours, Assistant Professor 16 hours

14) **TYPES OF COURSES:**

| COURSE TYPE                               | TOTAL COURSES (SEM I TO VI) |
|---|-----------------------------|
| a) Core Courses                           | 22                          |
| b) Generic Elective Courses               | 08 out of 16                |
| c) Ability Enhancement Compulsory Courses | 04                          |
| d) Skill Enhancement Courses              | 02 out of 04                |
| d) Discipline Specific Elective Courses   | 08 out of 16                |
| <b>TOTAL :</b>                            | <b>44 Courses out of 62</b> |

**15 Total Number of Courses (Semester-wise) : FIRST YEAR**

| SEMESTER | CATEGORY OF COURSE                       | NO. OF COURSE     | CREDITS ALLOTTED | TOTAL CREDITS |
|----------|--|-------------------|------------------|---------------|
| <b>I</b> | a) Core Course                           | 03                | 04               | 12            |
|          | b) Generic Elective Course               | 2 Out of 4        | 03               | 06            |
|          | c) Ability Enhancement Compulsory Course | 02                | 02               | 04            |
|          | <b>TOTAL :</b>                           | <b>7 out of 9</b> |                  | <b>22</b>     |

| SEMESTER  | CATEGORY OF COURSE                       | NO. OF COURSE     | CREDITS ALLOTTED | TOTAL CREDITS |
|-----------|--|-------------------|------------------|---------------|
| <b>II</b> | a) Core Course                           | 03                | 04               | 12            |
|           | b) Generic Elective Course               | 2 Out of 4        | 03               | 06            |
|           | c) Ability Enhancement Compulsory Course | 02                | 02               | 04            |
|           | <b>TOTAL :</b>                           | <b>7 out of 9</b> |                  | <b>22</b>     |

**SEMESTER - WISE COURSE TITLES: FIRST YEAR**

| Course Category                              | Credits           | SEM – I                                 | SEM – II                                 |
|--|-------------------|---|--|
| <b>Core Course</b>                           | 04                | Financial Accounting –I                 | Financial Accounting-II (Company)        |
|  | 04                | Business Organisation & Mgmt.           | Managerial Principles & Applications     |
|  | 04                | Business Environment                    | Entrepreneurship                         |
| <b>Generic Elective Course</b>               | 03                | Business Law-I / Corporate Law - I      | Business Law-II / Corporate Law - II     |
|  | 03                | Managerial Economics-I/ Micro Economics | Managerial Economics-II/ Macro Economics |
| <b>Ability Enhancement Compulsory Course</b> | 02                | Human Values & Gender Sensitisation     | Environment Science                      |
|  | 02                | Functional English –I                   | Functional English -II                   |
| <b>TOTAL :</b>                               | <b>22 Credits</b> | <b>07 Courses out of 09</b>             | <b>07 Courses out of 09</b>              |

**16) Total Number of Courses (Semester-wise): SECOND YEAR**

| SEMESTER   | CATEGORY OF COURSE          | NO. OF COURSE       | CREDITS ALLOTTED | TOTAL CREDITS |
|------------|-----------------------------|---------------------|------------------|---------------|
| <b>III</b> | a) Core Course              | 04                  | 04               | 16            |
|            | b) Generic Elective Course  | 2 out of 4          | 03               | 06            |
|            | c) Skill Enhancement Course | 01 out of 02        | 04               | 04            |
|            | <b>TOTAL :</b>              | <b>07 out of 10</b> |                  | <b>26</b>     |

| SEMESTER | CATEGORY OF COURSE          | NO. OF COURSE       | CREDITS ALLOTTED | TOTAL CREDITS |
|----------|-----------------------------|---------------------|------------------|---------------|
| IV       | a) Core Course              | 04                  | 04               | 16            |
|          | b) Generic Elective Course  | 2 out of 4          | 03               | 06            |
|          | c) Skill Enhancement Course | 01 out of 02        | 04               | 04            |
|          | <b>TOTAL :</b>              | <b>07 out of 10</b> |                  | <b>26</b>     |

**SEMESTER - WISE COURSE TITLES: SECOND YEAR**

| Course Category          | Credits           | SEM – III   | SEM – IV  |
|--------------------------|-------------------|---|---|
| Core Course              | 04                | Cost Accounting –I  | Cost Accounting -II   |
|                          | 04                | Human Resource Management                                     | Leadership & Team Development                                   |
|                          | 04                | Fundamentals of Marketing                                     | Digital Marketing   |
|                          | 04                | Business Mathematics  | Business Statistics   |
| Generic Elective Course  | 03                | Business Communication - I/ Project Management Techniques -I  | Business Communication - II/ Project Management Techniques -II  |
|                          | 03                | Industrial Relations & Labour Laws-I / Cyber Crimes & Laws –I | Industrial Relations & Labour Laws-II / Cyber Crimes & Laws -II |
| Skill Enhancement Course | 04                | MS Excel for Business   | Computerised Accounting   |
| <b>TOTAL :</b>           | <b>26 Credits</b> | <b>07 out of 09 Courses</b>                                   | <b>07 out of 09 Courses</b>                                     |

**17) Total Number of Courses (Semester-wise): THIRD YEAR**

| SEMESTER | CATEGORY OF COURSE                     | NO. OF COURSE       | CREDITS ALLOTTED | TOTAL CREDITS |
|----------|--|---------------------|------------------|---------------|
| V        | a) Core Course                         | 04                  | 04               | 16            |
|          | b) Discipline Specific Elective Course | 4 out of 8          | 03               | 12            |
|          | c) Skill/Ability Enhancement Course    | --                  | --               | --            |
|          | <b>TOTAL :</b>                         | <b>08 out of 12</b> |                  | <b>28</b>     |

| SEMESTER | CATEGORY OF COURSE                     | NO. OF COURSE       | CREDITS ALLOTTED | TOTAL CREDITS |
|----------|--|---------------------|------------------|---------------|
| VI       | a) Core Course                         | 04                  | 04               | 16            |
|          | b) Discipline Specific Elective Course | 4 out of 8          | 03               | 12            |
|          | c) Skill/Ability Enhancement Course    | --                  | --               | --            |
|          | <b>TOTAL :</b>                         | <b>08 out of 12</b> |                  | <b>28</b>     |

**SEMESTER - WISE COURSE TITLES: THIRD YEAR**

| <b>Course Category</b>                     | <b>Credits</b>    | <b>SEM – V</b>   | <b>SEM – VI</b>   |
|--|-------------------|--|---|
| <b>Core Course</b>                         | 04                | Direct Taxes   | Indirect Taxes  |
|  | 04                | Financial Markets  | Foreign Trade Management                                    |
|  | 04                | Auditing   | Corporate Governance  |
|  | 04                | Financial Management -I  | Financial Management -II                                    |
| <b>Discipline Specific Elective Course</b> | 03                | E- Commerce -I/ Advertising- I                                   | E- Commerce -II/ Advertising- II                            |
|  | 03                | Investment Portfolio Management/Financial Reporting and Analysis | International Finance-/Business Tax Procedures & Management |
|  | 03                | Organisational Behaviour-I / Compensation Management-I           | Organisational Behaviour-II / Compensation Management-II    |
|  | 03                | Risk Management/ Event Management                                | Fundamentals of Insurance/ Fundamentals of Banking          |
| <b>TOTAL :</b>                             | <b>28 Credits</b> | <b>08 out of 12 Courses</b>                                      | <b>08 out of 12 Courses</b>                                 |

## SEMESTER – I

### COURSE DETAILS

**1) Title of the Course: Business Organisation and Management**

**2) Course Code : BCH-I-BOM**

**3) Course Objective:**

The Course will help the learner to learn and understand the different types of business organisation, its functional areas and can also analyse and evaluate the different environmental factors that have an impact on the working of a firm.

**4) Learning Outcome :**

After completing the course, the student shall be able to:

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business

**5) Category of Course : Core Course**

**6) Content:**

| <b>Module-I</b>  | <b>Hours</b> |
|--|--------------|
| <b><u>Introduction to Organizations &amp; Management-</u></b><br>Meaning and pervasiveness of organizations; Range of business activities; Meaning and importance of management in organizations; Perspectives on experiencing business- Consumer’s point of view-app-based, web-based and in-store commerce; Producer’s point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view- thinking domains (functions) and verticals (industries). | <b>15</b>    |
| <b>Module II</b>   |              |
| <b><u>Entrepreneurship: Founding the Business</u></b><br>Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international business persons.   | <b>15</b>    |
| <b>Module III</b>  |              |
| <b><u>Organisation of Business</u></b><br>Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.  | <b>15</b>    |
| <b>Module IV</b>   |              |
| <b><u>Management of Business</u></b><br>Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.  | <b>15</b>    |
| <b>Total</b>   | <b>60</b>    |

**7) References:**

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text* . Cengage Learning.

- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Burton G. and Thakur, M. *Management Today: Principles and Practice*. New Delhi. Tata McGraw Hill.
- Buskirk, R.H., et al. *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New Delhi.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage Learning.
- Gupta C. B. *Modern Business Organisation*. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). *Business Organisation Management*. Pearson Education.
- Koontz, H., & Wehrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.
- Singh, B. P., & Singh, A. K. *Essentials of Management*. New Delhi. Excel Books Pvt. Ltd.
- **Note: Latest edition of readings may be used**

### COURSE DETAILS

1) **Title of the Course: Business Environment**

2) **Course Code : BCH-I-BE**

3) **Course Objective:**

The Course will help the learner –

- 1) To get knowledge on the concept of Business, it's Types, Business Environment and factors influencing Business activities.
- 2) To know ethical contents like Business Ethics and Corporate Social Responsibility.
- 3) To understand the framework of Business in International Market as well as the concept and regulations under Liberalization, Privatization and Globalization.

4) **Learning Outcome :**

**CO1** – The learner will get an overall view of business structure if in future he wishes to be an entrepreneur.

**CO2** – The learner will understand the concept of Business Ethics and Corporate Social Responsibility and its importance in the business as well as social environment.

**CO3** – The learner will understand the framework of businesses and various policies related to Liberalization, Privatization and Globalization which will make him able to conduct the business activities effectively.

5) **Category of Course : Core Course**

6) **Semester : I**

7) **Contents :**

| MODULE NO. | MODULE TOPIC                        | CONTENTS COVERED  |
|------------|-------------------------------------|---|
| I          | <b>Business and its Environment</b> | a) Business environment: Meaning, scope, significance Environmental Analysis: Importance, SWOT Analysis.<br>b) Micro and Macro Environment and its components<br>c) Business Objectives, types of objectives, reconciliation of objectives. |
| II         | <b>Business and Society</b>         | a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate   |

|            |                                  |   |
|------------|----------------------------------|---|
|            |                                  | b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Entrepreneurship as a Career Option<br>c) Micro, Small and Medium Enterprises Development (MSMED) Act, 2006,<br>d) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986            |
| <b>III</b> | <b>Contemporary Issues</b>       | a) Corporate Social Responsibility and Corporate Governance<br>b) Competitive Environment<br>c) FDI: its Implication for Indian Industries, challenges faced by International businesses in India<br>d) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit. |
| <b>IV</b>  | <b>International Environment</b> | a) Liberalization – Privatization-Globalization<br>b) Regional Trade Blocs<br>c) Strategies for going Global: MNCs and TNCs,<br>d) WTO: Objectives, functions and Principles.<br>e) FDI: it's Implication for Indian Industries.  |

#### 8) References:

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai

#### COURSE DETAILS

1) **Title of the Course: Business Law- I**

2) **Course Code : BCH-I-BLAW1**

3) **Course Objective:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws

4) **Learning Outcome (CO) :**

After completing the course, the student shall be able to:



CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of contracts and Rules there under.

CO2: follow the basic legal documents and their usage essential for business operations and contractual obligations

CO3: enable the students to synthesis the legal aspects of sale of goods and negotiable instruments

**5) Category of Course : Generic Elective Course**

**6) Semester : I**

**7) Modules / Units :**

| Module  | Lectures |
|---|----------|
| <p><b><u>Unit I: Indian Contract Act 1872</u></b></p> <ul style="list-style-type: none"> <li>➤ Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>➤ Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer.</li> <li>➤ Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>➤ Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’ (Ss. 25) Unlawful Consideration (S 23) Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation, Fraud, Mistake.</li> <li>➤ Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>➤ Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract &amp; Legal Issues in formation and discharge of E- Contract.</li> <li>➤ Concept of Performance of Contract (S 37) Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> <li>➤ Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132- 147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>➤ Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>➤ Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee. ( Ss.173, 174, 177)</li> <li>➤ Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights &amp; Duties of Principal and Agent.</li> </ul> | 30       |
| <p><b><u>Unit II: Sale of Goods Act 1930</u></b></p> <ul style="list-style-type: none"> <li>➤ Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6, 7.8).</li> </ul>  | 15       |

|  |    |
|--|----|
| <ul style="list-style-type: none"> <li>➤ Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor – Exceptions.</li> <li>➤ Property – Concept, Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>  |    |
| <p><b><u>Unit –III :The Negotiable Instrument Act (Amended) 2015 &amp; 2018</u></b></p> <ul style="list-style-type: none"> <li>➤ Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments.</li> <li>➤ Promissory Note and Bill of Exchange (Ss. 4, 5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4, 5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139, 142)</li> <li>➤ Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137)</li> </ul> <p>–Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</p> | 15 |
|  | 60 |

## 8) References:

- Avatar Singh. (2020). *Law of Contract*. Eastern Book Company.
- M.C.Kucchal. (2020). *Merchantile Law*
- N.D.Kapoor. (2018). *Business Law*
- Nilima Chandiramani. (2000). *The Law of Contract: An Outline*. Avinash Publications.
- Nilima Chandiramani. (1999). *Law of Sale of Goods and Partnership: A Concise Study*. Shroff Publishers.
- P. Ramanatha Aiyar. (2016). *The Sale of Goods Act*. University Book Agency.
- Bhashyam & Adiga. (2020). *The Negotiable Instruments Act*. Bharat Law House.
- Avatar Singh. (2020). *The Negotiable Instruments Act*. Eastern Book Company
- Khergamvala. (2017). *The Negotiable Instruments (Amendment) Act, 2015*. Lexis Nexis

## COURSE DETAILS

1) **Title of the Course: Corporate Law - I**

2) **Course Code : BCH-I-COLAW1**

3) **Course Objective:** To impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in corporate laws are required to be discussed.

4) **Learning Outcome :**

After completing the course, the student shall be able to:

**CO1:** understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

**CO2:** follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes & decisions.

5) **Category of Course : Generic Elective Course**

6) **Semester : I**

7) **Modules / Units :**

| Module   | Lectures |
|--|----------|
| <p><b><u>Unit I: Introduction</u></b><br/> Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.</p> | 20       |
| <p><b><u>Unit II: Documents and shares</u></b><br/> Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.</p>  | 20       |
| <p><b><u>Unit -III: Management</u></b><br/> Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director</p>  | 20       |
|  | 60       |

**8) References:**

- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., NewDelhi
- Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- The Depositories Act, 1996.Bare Act.

**Additional Resources**

- Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons,London
- Ramaiya.(2015). *A Guide to Companies Act. Nagpur.* Wadhwa Book Company
- Hanningan, Brenda.(2018). *Company Law*, Oxford University Press,U.K

**COURSE DETAILS**

1) **Title of the Course: Human Values & Gender Sensitization**

2) **Course Code : BCH-I-HVGS**

3) **Course Objective:**

- a. To introduce the concept of human values and to enable learners to use value education for personal development.

- b. To educate learners about national and universal values and their interlinkages with national and global development.
- c. To sensitize learners regarding the issues of gender and gender inequalities prevalent in society.
- d. To raise awareness about concepts, rights and laws pertaining to gender equality.

**4) Learning Outcome (CO) :**

After completing the course, the student shall be able:

**CO1:** To understand the concept of human values and to use value education for personal development.

**CO2:** To comprehend the values at national and universal levels and the connections between values and development.

**CO3:** To be critically aware of gender-related issues and gender inequalities persisting in society.

**CO4:** To understand and raise consciousness about concepts, rights and laws that ensure gender equality.

**5) Category of Course : Ability Enhancement Compulsory Course**

**6) Semester : I**

**7) Modules / Units :**

| <b>MODULE NO.</b> | <b>TOPIC</b>  | <b>CONTENTS COVERED</b>  |
|-------------------|---|--|
| <b>I</b>          | <b>Human Values and Value Education Towards Personal Development:</b> | <ul style="list-style-type: none"> <li>• Aim of education and value education; evolution of value-oriented education; concept of human values; types of values; components of value education.</li> <li>• Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers.</li> <li>• Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.</li> </ul> |
| <b>II</b>         | <b>Value Education Towards National and Global Development:</b>       | <ul style="list-style-type: none"> <li>• Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.</li> <li>• Social Values - Pity and probity, self-control, universal brotherhood.</li> <li>• Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith.</li> <li>• Religious Values - Tolerance, wisdom, character.</li> <li>• Aesthetic values - Love and appreciation of literature and fine arts and respect for the same.</li> <li>• National Integration and international understanding.</li> </ul>      |
| <b>III</b>        | <b>Introduction to Gender Studies and Feminism:</b>                   | <ul style="list-style-type: none"> <li>• Sex and Gender: Definition and various dimensions</li> <li>• Socialization and gender stereotypes</li> <li>• Feminism and Patriarchy</li> </ul>   |

|           |   |   |
|-----------|---|---|
|           |   | <ul style="list-style-type: none"> <li>• Feminist ideology. Feminist movements in brief</li> </ul>  |
| <b>IV</b> | <b>Gender and Society—<br/>Concepts, Laws and<br/>Rights:</b> | <ul style="list-style-type: none"> <li>• Sexual division of labour</li> <li>• Masculinity &amp; femininity</li> <li>• Self-awareness, consciousness-raising</li> <li>• Significant constitutional rights and other laws related to gender equality</li> </ul> |

### 8) References:

- Agarwal, Supriya, 2009, *Gender, History & Culture*, Rawat Pub., Jaipur.
- Bajpai, B.L., 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.
- Chatterjee, Mohini, 2005, *Feminism and Gender Equality*, Aavishkar, Jaipur.
- Dhar, P.L & R. R Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
- Gaur, R.R., R Sangal, G. P. Bagaria, 2010, *A Foundation Course in Human Values and Professional Ethics*, Excel Books, New Delhi.
- Mies, Maria, 2004, *Indian Women and Patriarchy*, Concept Publishing Company, New Delhi.
- Tazi, Nadia (ed), 2004, *Keywords: Gender*, Vistaar Pub, New Delhi.
- Tripathy, A.N., 2003, *Human Values*, New Age International Publishers.

### COURSE DETAILS

#### 1) Title of the Course: Functional English – I

#### 2) Course Code : BCH-I-FE1

#### 3) Course Objective:

- To introduce corrective measures to eliminate grammatical errors in speaking and writing.
- To enhance the learners' ability of communicating accurately and fluently.
- To make learners familiar with the sub-skills of writing.
- To train learners in the use of specific formats of the written discourse.

#### 4) Learning Outcome (CO) :

After completing the course, the student shall be able:

**CO1:** To understand basic grammar and eliminate grammatical errors in speaking and writing.

**CO2:** To communicate more accurately and fluently.

**CO3:** To comprehend and use the sub-skills of writing.

**CO4:** To understand and apply the specific formats of the written discourse.

#### 5) Category of Course : Ability Enhancement Compulsory Course

#### 6) Semester : I

#### 7) Content:

| Module-I Introduction to Grammar:   | Hours    |
|---|----------|
| <ul style="list-style-type: none"> <li>• What is grammar – Importance of grammar</li> <li>• Approaches to grammar – traditional</li> <li>• Approaches to grammar – generative</li> <li>• Approaches to grammar – transformative</li> <li>• Approaches to grammar – communicative</li> </ul> | <b>6</b> |

|   |           |
|---|-----------|
| <b>Module-II Parts of Speech:</b>   |           |
| <ul style="list-style-type: none"> <li>• Articles &amp; determiners</li> <li>• Forms &amp; functions of nouns</li> <li>• Forms and functions of pronouns</li> <li>• Forms and functions of prepositions</li> <li>• Forms &amp; functions of adjectives</li> <li>• Forms and functions of adverbs</li> </ul> | <b>12</b> |
| <b>Module-III Learning about Verbs:</b>   |           |
| <ul style="list-style-type: none"> <li>• Verbs (transitive &amp; intransitive, regular &amp; irregular)</li> <li>• Tense &amp; aspect</li> <li>• Auxiliaries (primary &amp; modal)</li> <li>• Negatives, questions, agreement &amp; concord</li> </ul>  | <b>9</b>  |
| <b>Module-IV Mechanics of Writing:</b>  |           |
| <ul style="list-style-type: none"> <li>• Features and sub-skills: linguistic and discorsal writings</li> <li>• Cohesion, coherence, style, context and content</li> <li>• Aesthetic function of language</li> <li>• Literal and figurative language</li> </ul>  | <b>9</b>  |
| <b>Total</b>  | <b>36</b> |

### 8) References:

- Hewings, M. (2011). *Advanced English Grammar*. Cambridge Univ. Press, India.
- Lata, P. & S. Kumar (2018). *Communication Skills: A Workbook*. OUP, New Delhi, India.
- Leech, G. & J. Svartvik (2002). *A Communicative Grammar of English*. Pearson, India.
- Murphy, R. (2009). *Intermediate English Grammar*. Cambridge Univ. Press, India.
- Pandey J. H. (2008). *Complete Grammar*. Shree Book Centre, Mumbai, India.
- Raman, M. & S. Sharma (2016). *Communication Skills*. OUP, New Delhi, India.
- Wren, P. C. & H. Martin (2000). *High School English Grammar and Composition*. S. Chand & Co, New Delhi.

### COURSE DETAILS

#### 1) Title of the Course: Managerial Economics-I

#### 2) Course Code : BCH-I-MGEC1

#### 3) Course Objective:

1. To impart conceptual and practical knowledge of managerial economics.
2. To acquaint the students with micro and macro economics fundamentals required for business analysis.
3. To acquaint the students with production and marketing applications.
4. To acquaint the students with the importance of economics approaches in managerial decision making by providing indepth knowledge of Monetary & Fiscal Policy.
5. To acquaint the students with economic modes of thoughts to analyze business problem.
6. To create understanding of business decision making process of business.

#### 4) Course Outcome (CO) :

**CO1** – It will help the learner to get practical economics approaches in managerial decision making

**CO2** - The learner will be acquainted with economic modes of thoughts to analyze business problem.

**CO3** – The learner will have understanding of business decision making process

**5) Category of Course : Generic Elective Course**

**6) Semester : I**

**7) Total Hours: 60 hours**

**8) Total Credits: 3 credits**

**9) Evaluation Pattern :**

**a. Total Marks: 100 Marks (10 Point Grading System)**

**b. Passing Criteria: 40% Marks (04 Grade Points)**

**c. Marking Scheme : 60:40 Pattern**

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)

- 40 Marks – Internal Exam (Passing: 16 Marks)

**d. Mode of Evaluation of Answer-book : Online/Offline**

**e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

| Question No. | Sub-Question | Type of Question                                     | Sub-Question Marks | Total Marks     |  |
|--------------|--------------|--|--------------------|-----------------|--|
| <b>Q.1.</b>  | A.           | Objectives : (Any 8 out of 10)<br>FIB/MCQ/T or F/MTC | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Objectives : (Any 7 out of 10)<br>FIB/MCQ/T or F/MTC | 07 Marks           |                 |  |
| <b>Q.2.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.3.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.4.</b>  | -----        | Short Notes/Short Sums:<br>(Any 3 out of 4)          | 05 Marks Each      | <b>15 Marks</b> |  |

**f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification**

| ASSESSMENT   | MARKS           |
|--|-----------------|
| Internal Written Exam  | 15 Marks        |
| <u>Subject Oriented Activities –</u>   | 15 Marks        |
| • PPT Presentations    • Assignments<br>• Case Studies            • Field Research |                 |
| Class Participation & Attendance   | 10 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

## **10) Modules / Units :**

### **11) Contents**

#### **UNIT I: Nature and Scope of Managerial Economics**

1. Definition, Characteristics of Managerial Economics - Nature and Scope of Managerial Economics
2. Basic Economics Tools in Managerial Economics - Role and Responsibilities of Managerial Economist.

#### **UNIT II: Demand Forecasting**

1. Meaning and Significance of Demand Forecasting, Types of Demand Forecasting.
2. Demand Forecasting Techniques - Survey methods, statistical techniques of demand forecasting.

#### **UNIT III: Market Analysis**

1. Definition, structure of market
2. Perfect competition
3. Monopoly
4. Monopolistic competition
5. Oligopoly

#### **UNIT IV: Macro Economics for Manager**

1. National Income: Concept and measurement of national income.
2. Business cycles.
3. Inflation: Concept, causes, effects and measures to control inflation.

#### **REFERENCES:**

1. Yogesh Maheshwari, Managerial Economics, Phi learning, New Delhi 2005, Gupta G.S.
2. Mayer and Harris: Managerial Economics, Tata McGraw Hill, New Delhi.
3. Geeta Ghosh and Chaudhary: Managerial Economics, Cengage learning, New Delhi, 2005.
4. Managerial Economics, Tata McGraw Hill, New Delhi 2011.
5. P.L. Mehta, Managerial Economic, Sultan Chand & Sons, Pearson Education.
6. Dominic Salvatore, Managerial Economics by Ravikesh Srivastava, Oxford University Press
7. D.M. Mithani, Managerial Economics, Himalaya Publishing House.
8. Sumitra Pal, Managerial Economics, Mcmillian.

### **COURSE DETAILS**

#### **1. Title of the Course: Micro Economics**

**2. Course Code :** BCH-I-MEGEC1

#### **3. Course Objective:**

- The Course will help the learner –To equip the students with understanding of working of a business unit in the economy
- To make the students understand the basic principles of the market economy
- To make the students learn microeconomics and its application to business
- To develop sound knowledge of business economics and its application through the study of case studies

#### **4. Course Outcome (CO) :**

After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of micro economics and their application in business decision - making

**CO2:** To understanding the basic concepts of business economics



**CO3:** To help the students understand the functioning of market mechanism

**CO4:** To gain insight of business - decision making process

**CO5:** To analyse the working of a business firm

**5. Category of Course : Generic Elective Course**

**12) Semester : I**

**13) Total Hours:** 60 hours

**14) Total Credits:** 3 credits

**15) Evaluation Pattern :**

**a. Total Marks:** 100 Marks (10 Point Grading System)

**b. Passing Criteria:** 40% Marks (04 Grade Points)

**c. Marking Scheme :** 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)

- 40 Marks – Internal Exam (Passing: 16 Marks)

**d. Mode of Evaluation of Answer-book :** Online/Offline

**e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

| Question No. | Sub-Question | Type of Question                                     | Sub-Question Marks | Total Marks     |  |
|--------------|--------------|--|--------------------|-----------------|--|
| <b>Q.1.</b>  | A.           | Objectives : (Any 8 out of 10)<br>FIB/MCQ/T or F/MTC | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Objectives : (Any 7 out of 10)<br>FIB/MCQ/T or F/MTC | 07 Marks           |                 |  |
| <b>Q.2.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.3.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.4.</b>  | -----        | Short Notes/Short Sums:<br>(Any 3 out of 4)          | 05 Marks Each      | <b>15 Marks</b> |  |

**f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification**

| ASSESSMENT  | MARKS           |
|---|-----------------|
| Internal Written Exam   | 15 Marks        |
| <u>Subject Oriented Activities –</u><br>• PPT Presentations    • Assignments<br>• Case Studies         • Field Research | 15 Marks        |
| Class Participation & Attendance  | 10 Marks        |
| <b>TOTAL</b>  | <b>41 Marks</b> |

## Contents

### UNIT I: **Introduction**

Nature and Scope of business environment. The basics of market demand & market supply and equilibrium price. Meaning & types of elasticity of demand - their significance. Demand forecasting - meaning, significance, survey and statistical method of demand estimation.

### UNIT II: **Supply and Production Analysis**

Production function, Iso-quants - properties of iso-quant, least cost factor combination, short run production analysis with law of variable proportions. Long run analysis of production with laws of returns to scale. Economies & Dis-economies of scale.

### UNIT III: **Cost of Production**

Various concepts of costs - Short run total cost and per unit cost. Long run average cost. Curve - Features - Learning Curve - 'L' Shaped LAC Curve - Concept of optimum firm.

### UNIT IV: **Market Structure & Pricing**

Different Market Structures - Perfect Competition, Monopoly, Monopolistic Competition & Oligopoly & their characteristics. Price - Output determination under different markets.

## 16) REFERENCES:

- Sameulsan & Nordhas. *Economics* (Tata Mc Graw Hill, New Delhi).
- Pal, Sumitra. *Managerial Economics- cases & concepts* (Mcmillan-New Delhi)
- Salvatore, D. *Managerial Economics in a Global Economy* (Thomson south western, Singapore)
- Gregory Mankiw. *Principles of Economics* (Thomson south western, Singapore.)
- Mehta P.I. *Managerial Economics*.
- H.L Ahuja. *Advance Economics Theory- Micro Economics* (Chand Publication)
- Koutsoyiannis. *Modern Microeconomics* (Palgrave Macmillan UK)
- Lipsey Richards & Crystal Ales. *Economics* (Oxford University Press)

## COURSE DETAILS

### 1) **Title of the Course: Financial Accounting -I**

### 2) **Course Code : BCH-I-FA1**

### 3) **Course Objective:** This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisation.

### 4) **Course Outcome (CO) :**

After completing the course, the student shall be able to:

**CO1:** understand the theoretical framework of accounting and to prepare financial statements

**CO2:** explain and determine value of inventory

**CO3:** learn accounting for hire purchase transactions, leases and departments

**CO4:** understand the concepts of capital & revenue classification of expenses and receipts.

**CO5:** understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm

**CO6:** develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

### 5) **Category of Course : Core Course**

### 6) **Semester : I**

### 7) **Total Hours: 60 hours**

8) **Total Credits:** 4 credits

9) **Evaluation Pattern :**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria :** 40 % ( 4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| <b>MARKING SCHEME</b>                  | <b>TOTAL MARKS</b> | <b>PASSING MARKS</b> |
|--|--------------------|----------------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks           | 24 Marks             |
| Continuous Internal Assessment (CIA) : | 40 Marks           | 16 Marks             |
| <b>TOTAL :</b>                         | 100 Marks          | 40 Marks             |

d) **Mode of Evaluation of Answer-books:** Online/Offline

e) **Paper Pattern: SEMESTER END EXAM (SEE):**

| <b>Question No.</b> | <b>Sub-Question</b> | <b>Type of Question</b>   | <b>Sub-Question Marks</b> | <b>Total Marks</b> |
|---------------------|---------------------|---|---------------------------|--------------------|
| Q.1.                | A.                  | Full length practical question <u>OR</u>                              |                           | 15 Marks           |
|                     | B.                  | Full length practical question  |                           |                    |
| Q.2.                | A.                  | Full length practical question <u>OR</u>                              |                           | 15 Marks           |
|                     | B.                  | Full length practical question  |                           |                    |
| Q.3.                | A.                  | Full length practical question <u>OR</u>                              |                           | 15 Marks           |
|                     | B.                  | i) Practical question<br>ii) Practical question                       | 8 + 7                     |                    |
| Q.4.                | A.                  | Objective questions (MCQ/True or False/ Match the Following <u>OR</u> |                           | 15 Marks           |
|                     | B.                  | Short Notes (Any 3 out of 5)  |                           |                    |
|                     |                     |   |                           | 60 Marks           |

f) **Continuous Internal Assessment (CIA) – 40 Marks Classification**

| <b><u>ASSESSMENT</u></b>   | <b><u>MARKS</u></b>    |
|--|------------------------|
| Periodical Class Tests / Case study /Online test   | 20 Marks               |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks               |
| Active participation in routine class instructional deliveries   | 05 Marks               |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks               |
| <b><u>TOTAL :</u></b>  | <b><u>40 Marks</u></b> |

## 10) Content:

| <b>Module-I</b>  | <b>Hours</b> |
|--|--------------|
| <b>Theoretical Framework-</b> Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information.   | <b>10</b>    |
| <b>Module-II</b>   |              |
| <b>Depreciation Accounting &amp; Inventory Valuation-</b> Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average(Relevant accounting Standards as applicable)  | <b>10</b>    |
| <b>Module-III</b>  |              |
| <b>Special Types of Accounting</b><br>Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), and Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method)(Relevant accounting Standards as applicable) | <b>15</b>    |
| <b>Module-IV</b>   |              |
| <b>Accounting for Partnership Firm-</b> Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities  | <b>15</b>    |
| <b>Module-V</b>  |              |
| <b>Computerized Accounting System</b> - Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company   | <b>10</b>    |
| <b>Total</b>   | <b>60</b>    |

## 11) References:

- Goyal, Bhushan Kumar and H.N. Tiwari, (2020). *Financial Accounting*, Taxmann.
- Kumar, Alok. (2017). *Financial Accounting*, Singhal Publication.
- Lt Bhupinder. (2020). *Financial Accounting – Concepts and Applications*, Cengage.
- Monga, J R. (2020). *Financial Accounting: Concept and Applications*. Mayur paper Backs, New Delhi

- Sehgal, Ashok & Deepak Sehgal. (2019). *Fundamentals of Financial Accounting*, Taxmann,
- Tulsian, P C. (2018). *Financial Accounting*, Tata McGraw Hill New Delhi.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. (2017). *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.

**Additional Resources:**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

## SEMESTER – II

### COURSE DETAILS

1) **Title of the Course: Managerial Principles & Applications**

2) **Course Code : BCH-III-MGP**

3) **Course Objective:**

The course will help the learner -

- To provide insights on management principles to facilitate efficient decision making.
- To apply rational decision for efficiency within a business organization.
- To study the functions and principles of management.
- To apply effective resource decision in a proper situation.
- To enable the Learner to study the evolution of management.

4) **Learning Outcome (CO) :**

**CO1-** The learner will be able to understand the concepts related to business and he/she will be able to demonstrate and play a significant role in management.

**CO2-** The learner will analyze and effectively apply the knowledge of this Course to diagnose and solve organizational problems along with developing optimal managerial decisions.

**CO3-** The Course will guide the learner to understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

5) **Category of Course : Core Course**

6) **Semester : III**

7) **Content:**

| <b>MODULE NO.</b> | <b>MODULE TOPIC</b>   | <b>CONTENTS COVERED</b>  |
|-------------------|---|--|
| <b>I</b>          | <b>Nature of Management</b>                                 | <ul style="list-style-type: none"><li>• Management: Concept, Significance, Role &amp; Skills, Levels of Management, L of PODSCORB, Managerial Grid.</li><li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.</li></ul>  |
| <b>II</b>         | <b>Planning and Decision Making</b>                         | <ul style="list-style-type: none"><li>• Planning: Meaning, Importance, Elements, Process, Limitations and MBO.</li><li>• Decision Making: Meaning, Importance, Process, Techniques of Decision Making</li></ul>  |
| <b>III</b>        | <b>Organizing</b>   | <ul style="list-style-type: none"><li>• Organizing: Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, Advantages and Limitations</li><li>• Departmentation: Meaning, Basis and Significance</li><li>• Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control Centralization vs Decentralization</li><li>• Delegation: Authority &amp; Responsibility relationship.</li></ul> |
| <b>IV</b>         | <b>Directing, Leadership, Co-ordination and Controlling</b> | <ul style="list-style-type: none"><li>• Directing: Meaning and Process</li><li>• Leadership: Meaning, Styles and Qualities of Good Leader</li><li>• Co-ordination as an Essence of Management</li><li>• Controlling: Meaning, Process and Techniques</li><li>• Recent Trends: Green Management &amp; CSR</li></ul>   |

## 8) References:

- Tripathi, P.C. *Principles of Management*. New Delhi. Tata McGraw Hill Publication. 2006.
- Prasad, Lallan. *Management Principles and Practices*. New Delhi. S.Chand & Company (P).Ltd.1998.
- Ban, John. *The Essence of Total Quality Management*. New Delhi. Prentice Hall of India (P) .Ltd.1995.
- Le Boeuf, Michael. *The Greatest Management Principle in the world*. Bombay. Jaico Publishing. 1987.
- Koontz, Harold. *Essentials of Management*. New Delhi. Tata McGraw Hill Education. 2013.
- Prasad, L.M. *Principles and Practices of Management*. New Delhi. Sultan Chand & Sons.2006.
- Narain, Laxmi. *Principles and Practices of Public Enterprise Management*. New Delhi. S.Chand & Company.1988.
- Weihrich, Heinz. *Management (A Global, Innovative & Entrepreneurial Perspective)*.New Delhi. McGraw Hill Education.2012.

## COURSE DETAILS

### 1) Title of the Course: Entrepreneurship

### 2) Course Code : BCH-V-ENTR

### 3) Course Objective:

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

### 4) Learning Outcome :

After completing the course, the student shall be able to:

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation. CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: understand requirements of post-enterprise creation for effective operation of the business.

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

### 5) Category of Course : Core Course

### 6) Semester : II

### 7) Content:

| MODULE NO. | MODULE TOPIC | CONTENTS COVERED  |
|------------|--------------|---|
| I          | Introduction | Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, and meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship. |

|            |                                       |  |
|------------|---------------------------------------|--|
| <b>II</b>  | <b>Entrepreneurial Eco-System</b>     | Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.              |
| <b>III</b> | <b>Enterprise Formation Process</b>   | Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Startups and basic startups problems, sources of financing business startups; Cases of Indian startups (practical knowledge on preparation of business plan/project report shall be imparted).  |
| <b>IV</b>  | <b>Managerial Aspects of Business</b> | Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances.  |
| <b>V</b>   | <b>Managing Growth</b>                | Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.<br><b><u>Practical</u></b><br>Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students. |

#### 8) References:

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.

#### Additional Resources

- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Vasper, K. H. *New Venture Strategies (Revised Edition)*. New Jersey: Prentice-Hall.

### **COURSE DETAILS**

1) Title of the Course: **Business Law-II**

2) Course Code : BCH-II-BLAW2

3) Course Objective:

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws



**4) Learning Outcome :**

After completing the course, the student shall be able to:

**CO1:** understand the regulatory aspects and the broader procedural aspects involved in different types of Intellectual Property Rights (IPR) and Rules there under

**CO2:** follow the basic legal documents and their usage essential for business operations and contractual obligation under Competition Act 2002 & Limited Liability Partnership Act 2008

**CO3:** enable the students to synthesis the legal aspects of Consumer Protection Act 1986, Competition Act 2002 and Intellectual Property Rights.

**5) Category of Course :** Generic Elective Course**6) Semester :** II**7) Modules / Units :**

| <b>MODULE NO.</b> | <b>TOPIC</b>   | <b>CONTENTS COVERED</b>   |
|-------------------|--|---|
| <b>I</b>          | The Partnership Act 1932 (Inclusive of Limited Liability Partnership Act 2008) | <ul style="list-style-type: none"> <li>Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul> |
| <b>II</b>         | Consumer Protection Act 1986 & Competition Act 2002                            | <ul style="list-style-type: none"> <li>Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements</li> </ul>   |
| <b>III</b>        | Intellectual Property Rights   | <ul style="list-style-type: none"> <li>Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>IPR relating to Copyrights- Concept of Copyright (Ss. 14,</li> </ul>  |

|  |  |  |
|--|--|--|
|  |  | <p>16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</p> <ul style="list-style-type: none"> <li>• IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul> |
|--|--|--|

### 8) References:

- Nilima Chandiramani. (1999). *Law of Sale of Goods and Partnership: A Concise Study*. Shroff Publishers.
- Vikas Vashishth. (2006). *Law and practice of Intellectual Property in India*. Bharat LawHouse.
- Avatar Singh. (2018). *Law of Partnership along with Limited Liability Partnership*. EasternBook Company.
- B.L.Wadhera. (2010). *Laws Relating to Intellectual Property*. Universal Law Publishing Co.
- V.K.Agarwal. (2016). *Consumer Protection Law and Practice*. Bharat Law House.
- Avatar Singh. (2012). *Competition Law*. Eastern Book Company
- T. Ramappa. (2014). *Competition Law in India*. Oxford University Press.
- P. Narayan. (2018). *Intellectual Property Rights*. Eastern Law House

### COURSE DETAILS

1) **Title of the Course: Corporate Law - II**

2) **Course Code : BCH-II-COLAW2**

3) **Course Objective:**

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

4) **Learning Outcome :**

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

CO2: enable the students to synthesis company processes, meetings and decisions.

CO3: equip the students with framework of dividend distribution and role of auditors in a Company.

CO4: comprehend and evaluate working of depositories and their functions in stock markets.

5) **Category of Course :** Generic Elective Course

6) **Semester :** II

## 7) Modules / Units :

| MODULE NO. | TOPIC                           | CONTENTS COVERED  |
|------------|---------------------------------|---|
| I          | Meetings                        | Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.  |
| II         | Dividends, Audit and Winding up | Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.<br>Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016. |
| III        | The Depositories Act 1996       | Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.   |

## 8) References:

- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- The Depositories Act,1996.Bare Act.

### Additional Resources

- Gowar, LCB. (1969). Principles of Modern company Law, Stevens & Sons,London.
- Ramaiya.(2015). A Guide to Companies Act. Nagpur. Wadhwa Book Company.
- Hanningan, Brenda.(2018). Company Law, Oxford University Press,U.K

## COURSE DETAILS

### 1) Title of the Course: Environment Science

### 2) Course Code : BCH-II-ENV

### 3) Course Objective:

- To create environmental awareness among students
- To make students aware about various environmental pollution and hazards created by it.
- To make students aware of natural and human generated environmental problems.
- To enlighten students how environment is protected through enactment of Environmental Protection Acts.

### 4) Learning Outcome :

CO1 Understand the significance of environment & its natural resources, and identify their responsibility as citizens, consumers and environmental actors in complex interconnected environmental systems.

CO2 Demonstrate critical thinking to plan innovative strategies for environmental protection, biodiversity conservation and sustainable development

CO3 Elaborate the knowledge of the environmental challenges associated with air and noise pollution, solid waste management, and disaster management

CO4 Build critical understanding of the major problems associated with water pollution, its sources and impacts on human and ecosystem health

CO5 Reflect critically about the consequences of human actions on the environment, its subsequent impacts on human health & welfare, and take part in finding their solutions by appraising the latest environmental policies, and facilitate life-long learning.

**5) Category of Course : Ability Enhancement Compulsory Course**

**6) Semester : II**

**7) Modules / Units :**

| <b>MODULE NO.</b> | <b>TOPIC</b>   | <b>CONTENTS COVERED</b>   |
|-------------------|--|---|
| <b>I</b>          | <b>Environmental Science &amp; Natural Resources</b> | Definition, scope and importance, need for public awareness on Environment. Renewable and Non-renewable Energy Resources- definition, types and uses.(Examples of Natural Resources, Freshwater resources, Mineral resources, Food resources & Energy resources) Use and over-exploitation of surface and ground water. Land resources: Land as a resource, land degradation, landslides, soil erosion and desertification. |
| <b>II</b>         | <b>Environmental Pollution-I</b>                     | <b>Water pollution:</b> Definition, Introduction about Water Pollutants, major industries causing water pollution. Quality of water for commercial use and drinking purpose. Hardness of water-temporary and permanent hardness, causes and removal. Introduction about Marine pollution & Radioactive pollution.   |
| <b>III</b>        | <b>Environmental Pollution-II</b>                    | <b>Air Pollution:</b> Definition, causes, effects and measures of Air pollution. Ambient air quality requirement. Noise pollution and standards for different zones. Solid waste and their management (municipal, industrial (hazardous and non-hazardous), problems of solid waste disposal in Uttarakhand and in India. Environmental hazards in Himalayas (floods, river, cloud burst, landslides, and earthquakes).     |
| <b>IV</b>         | <b>Environmental Problems &amp; Protection</b>       | Natural & human generated environmental problems. Introduction about climate change, global warming, ozone layer depletion & acid rain: causes, effects and mitigation (national and international efforts). Environmental protection acts: (Introduction with objective& year)Environmental Protection Act( 1986) ,Air Act, Water Act, Wildlife Protection Act 1972  |

**8) References:**

- Kaushik Anubha “Environmental Science”By New Age Publication.
- Agarwal, K.C.2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt. Ltd. , Ahmedabad — 380 013, India, Email: mapin@icenet.net ( R)
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, *Environmental Encyclopedia*, Jaico Publ. House, Mumbai, 1196p.
- Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society.

- Mckinney, ML. & School, R.M 1996. *Environmental Science systems & Solutions*, Web enhanced edition. 639p
- Miller T.G. Jr *Environmental Science*, Wadsworth Publishing Co.
- Odum, EP.1971. *Fundamentals of Ecology*. W.B. Saunders Co. USA, 574p
- Trivedi RK., *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II* , Enviro Media ®
- Clark R.S., *Marine Pollution*, Clarendon Press Oxford (TB)
- Cunningham, W. P. Cooper, T. H. Gorhani, E & Hepworth, M.T.2001. *Environmental Encyclopedia*, Jaico Publ. House. Mumbai, 1196p
- Dc A.K., *Environmental Chemistry*, Wiley Eastern Ltd

### COURSE DETAILS

**1) Title of the Course: Functional English -II**

**2) Course Code : BCH-II-FE2**

**3) Course Objective:**

- To introduce different social situations to learners for developing their conversational skills.
- To make learners aware of the formats and styles of formal and informal communication through various modes.
- To enhance learners' English language proficiency in social and work situations, both in oral and written interactions.
- To improve learners' skills in using social media.

**4) Learning Outcome :**

After completing the course, the student shall be able:

**CO1:** To use their conversational skills effectively in different social situations.

**CO2:** To understand and implement the formats and styles of various modes of formal and informal communication.

**CO3:** To be more confident and accurate in oral and written interactions in social and work situations.

**CO4:** To use social media optimally.

**5) Category of Course : Ability Enhancement Compulsory Course**

**6) Semester : II**

**7) Modules / Units :**

| MODULE NO. | TOPIC   | CONTENTS COVERED   |
|------------|---|--|
| <b>I</b>   | <b>Conversational Skills - interaction in formal and informal situations:</b> | <ul style="list-style-type: none"> <li>• greetings, replying to greetings</li> <li>• introducing others, welcoming, bidding farewell</li> <li>• Appearing in an interview, talking about oneself (strengths and weakness, likes and dislikes, future plans, describing one's family etc.)</li> </ul> |
| <b>II</b>  | <b>Telephonic Interactions:</b>   | <ul style="list-style-type: none"> <li>• taking messages</li> <li>• making appointments</li> <li>• making enquiries regarding travel/hotel bookings,</li> <li>• apologizing, complaining, giving information etc.</li> </ul>   |
| <b>III</b> | <b>Public Speaking: Mode - face to face:</b>                                  | <ul style="list-style-type: none"> <li>• Public address/presentation through role play, simulation etc.</li> <li>• Describing products and services, describing processes</li> </ul>   |

|           |   |  |
|-----------|---|--|
|           |   | <ul style="list-style-type: none"> <li>• Answering trade enquiries</li> <li>• Persuading people, giving opinions, presenting arguments</li> <li>• Explaining, proposing</li> <li>• Presenting a product (e.g. household appliances) or service (e.g. facilities provided by a hotel or company)</li> </ul> |
| <b>IV</b> | <b>Writing Skills and Social Media Usage:</b> | <ul style="list-style-type: none"> <li>• Paragraph types: paragraph writing based on given outline</li> <li>• Story types: story writing based on given outline</li> <li>• Essay types: essay writing based on given outline</li> <li>• Writing on social media: E-mails, blogs, Twitter, etc.</li> </ul>  |

### 8) References:

- Hewings, M. (2011). *Advanced English Grammar*. Cambridge Univ. Press, India.
- Kumar, K. J. (2012). *Mass Communication in India*, 4th Ed. Jaico Publishing House, Mumbai.
- Lata, P. & S. Kumar (2018). *Communication Skills: A Workbook*. OUP, New Delhi, India.
- Leech, G. & J. Svartvik (2002). *A Communicative Grammar of English*. Pearson, India.
- Raman, M. & S. Sharma (2016). *Communication Skills*. OUP, New Delhi, India.
- Ravindran, R. K. (2000). *Media in Development Arena*. Indian Publishers, Delhi.

### COURSE DETAILS

#### 1. Title of the Course: **Managerial Economics -II**

#### 2. Course Code : BCH-I-MAGEC2

#### 3. Course Objective:

1. To impart conceptual and practical knowledge of managerial economics.
2. To acquaint the students with Keynesian principles of effective demand
3. To acquaint the students with Monetary policy and recent reforms in the monetary policy made by RBI
4. To acquaint the students with WTO Agreements and its implications for India .
5. To create understanding of causes of rising FDI in India and it's implications on business.

#### 4. Course Outcome (CO) :

**CO1** – It will help the learner to get practical economics approaches in managerial decision making

**CO2** - The learner will be acquainted with economic modes of thoughts to analyze business problem.

**CO3** – The learner will have understanding of business decision making process

#### 5. Category of Course : **Generic Elective Course**

#### 6. Semester : I

#### 7. Total Hours: 60 hours

#### 8. Total Credits: 3 credits

#### 9. Evaluation Pattern :

a. **Total Marks:** 100 Marks (10 Point Grading System)

b. **Passing Criteria:** 40% Marks (04 Grade Points)

c. **Marking Scheme** : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)

- 40 Marks – Internal Exam (Passing: 16 Marks)

d. **Mode of Evaluation of Answer-book** : Online/Offline

e. **Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

| Question No. | Sub-Question | Type of Question                                     | Sub-Question Marks | Total Marks     |  |
|--------------|--------------|--|--------------------|-----------------|--|
| <b>Q.1.</b>  | A.           | Objectives : (Any 8 out of 10)<br>FIB/MCQ/T or F/MTC | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Objectives : (Any 7 out of 10)<br>FIB/MCQ/T or F/MTC | 07 Marks           |                 |  |
| <b>Q.2.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.3.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.4.</b>  | -----        | Short Notes/Short Sums:<br>(Any 3 out of 4)          | 05 Marks Each      | <b>15 Marks</b> |  |

f. **Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification**

| ASSESSMENT  | MARKS           |
|---|-----------------|
| Internal Written Exam   | 15 Marks        |
| <u>Subject Oriented Activities –</u><br>• PPT Presentations    • Assignments<br>• Case Studies         • Field Research | 15 Marks        |
| Class Participation & Attendance  | 10 Marks        |
| <b>TOTAL</b>  | <b>42 Marks</b> |

Contents

**UNIT I: Introduction to Macro Economics**

1. Macro Economics: Meaning, scope and importance.
2. The Keynesian principles of effective demand.
3. Consumption function
4. Investment function & investment multiplier.

**UNIT II: Money and Monetary Policy**

1. Money supply.
2. Demand for money.
3. Monetary policy: RBI's monetary policy constituents, limitation of monetary policy and recent reforms in the monetary policy by RBI.

### UNIT III: **Constituents of Fiscal Policy**

1. Fiscal policy; Instruments of Fiscal policy.
2. Incidence of taxation.
3. Public expenditure.
4. Public debt.

### UNIT IV: **Globalization & its impact**

1. Globalization: Meaning & effects.
2. WTO - Agreements and implications for India.
3. Foreign capital - need for foreign capital.
4. FDI: causes of rising FDI in India. Role of MNCs.

### **REFERENCES:**

1. Macro Economics: Theory & Policy, Dr. H.L. Ahuja - S.Chand.
2. Macro Economics: D.M. Mithani - HPH.
3. Managerial Economics: Theory & Applications by D.M. Mithani - HPH.
4. Principles of Economics: D.M. Mithani - HPH.
5. Macro Economics: N. Gregory Mankiw.
6. Macro Economics: Theory & Policy by Dr. H.L. Ahuja - S.Chand.
7. Advanced Economic Theory - Dr. H.L. Ahuja - S.Chand.

### **COURSE DETAILS**

#### **1) Title of the Course: Macro Economics-II**

#### **2) Course Code : BCH-I-MGEC1**

##### **• Course Objective:**

- This course is an introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic conditions such as inflation unemployment and growth.
- It is designed to make system of overall economy understandable and relevant.
- The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.
- It intends to familiarize the Commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

#### **3) Course Outcome (CO) :**

**CO1** – After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of macro economics and their application in the decision - making ,in different sector of the Country.

**CO2:** Demonstrate an understanding of the nature of key macroeconomic variables.

**CO3:** Understand Keynesian Economics and Classical Economics and how they can be applied to manage the economic efficiently

**CO4:** Understand the key elements of, and problems created by macroeconomic shocks.

**CO5:** Define and analyse the determinants of business cycles, long run economic growth, unemployment, inflation

#### **4) Category of Course : Generic Elective Course**

#### **5) Semester : I**

#### **6) Total Hours: 60 hours**

#### **7) Total Credits: 3 credits**

#### **8) Evaluation Pattern :**

- a. **Total Marks:** 100 Marks (10 Point Grading System)



**b. Passing Criteria:** 40% Marks (04 Grade Points)

**c. Marking Scheme :** 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

**d. Mode of Evaluation of Answer-book :** Online/Offline

**e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

| Question No. | Sub-Question | Type of Question                                     | Sub-Question Marks | Total Marks     |  |
|--------------|--------------|--|--------------------|-----------------|--|
| <b>Q.1.</b>  | A.           | Objectives : (Any 8 out of 10)<br>FIB/MCQ/T or F/MTC | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Objectives : (Any 7 out of 10)<br>FIB/MCQ/T or F/MTC | 07 Marks           |                 |  |
| <b>Q.2.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.3.</b>  | A.           | Full Length Question                                 | 08 Marks           | <b>15 Marks</b> |  |
|              | B.           | Full Length Question                                 | 07 Marks           |                 |  |
|              | <b>OR</b>    |  |                    |                 |  |
|              | C.           | Full Length Question                                 | 08 Marks           |                 |  |
|              | D.           | Full Length Question                                 | 07 Marks           |                 |  |
| <b>Q.4.</b>  | -----        | Short Notes/Short Sums:<br>(Any 3 out of 4)          | 05 Marks Each      | <b>15 Marks</b> |  |

**f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification**

| ASSESSMENT  | MARKS           |
|---|-----------------|
| Internal Written Exam   | 15 Marks        |
| <u>Subject Oriented Activities –</u><br>• PPT Presentations    • Assignments<br>• Case Studies         • Field Research | 15 Marks        |
| Class Participation & Attendance  | 10 Marks        |
| <b>TOTAL</b>  | <b>43 Marks</b> |

Contents

**UNIT I: Introduction**

- Macro Economics: Meaning, scope & significance.
- Circular flow of income - closed & open economy models.
- Trade cycles - features & phases.
- Say's law of market: Features, implications & criticisms.

**UNIT II: Basic Concepts of Keynesian Economics**

- The principle of effective demand - Aggregate demand & aggregate supply.

- Consumption function - Properties & implications.
- Investment function.
- Investment multiplier - working, leakages, criticisms.

#### UNIT III: **Money, Prices & Inflation**

- Money supply: determinants & factors influencing velocity of circulation of money.
- Demand for money: Classical & Keynesian approaches. Liquidity preference theory of interest.
- Money & Prices: Fisher's theory of exchange, Cambridge cash balance approach.
- Inflation: Types, cause, effects

#### UNIT IV: **Money Market & Capital Market**

- Money market: Constituents, features and RBI's measures to develop Indian money market.
- Capital market: Structure, features and measures undertaken to develop capital markets. SEBI - Functions.

#### **References:**

Ackley. G (1976): Macro Economic Theory and Policy, Macmillan Publishing Co. New York  
 Ahuja H.L.: Modern Economics- S. Chand Company Ltd. New Delhi  
 Blanchard Olivier (2000): Macroeconomics, Englewood Elitt, Prentice Hall  
 Bouman John : Principles of Macroeconomics  
 Dornbush, Rudiger, Fisher Stanley and Startz Richards Macroeconomics, 9<sup>th</sup> edition 2004  
 Tata Mcgraw Hill, New Delhi  
 Dwivedi, D. N. (2001) Macro economics Theory and Policy Tata Mcgraw Hill, New Delhi  
 Friedman Milton (1953): Essays in Positive Economics, University of Chicago Press, London  
 Gupta R. D and A S Rana: Keynes and Post- Keynesian Economics, Kalyani Publishers  
 New Delhi

### **COURSE DETAILS**

**1) Title of the Course: Financial Accounting-II (Company)**

**2) Course Code : BCH-II-FA2**

**3) Course Objective:**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**4) Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures of company & prepare financial statements of a company

CO2: prepare the accounts for amalgamation and liquidation of companies

CO3: prepare the accounts for Investments and translation of foreign currency transactions

CO4: prepare the accounts for limited liability partnership firm

CO5: give accounting treatment for buy back of equity shares, redemption of preference shares & debentures

**5) Category of Course : Core Course**

**6) Semester : II**

**7) Total Hours: 60 hours**

**8) Total Credits: 4 credits**

**9) Evaluation Pattern :**

**a) Total Marks: 100 Marks (10 Point Grading)**

b) **Passing Criteria :** 40 % ( 4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| MARKING SCHEME                         | TOTAL MARKS | PASSING MARKS |
|--|-------------|---------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks    | 24 Marks      |
| Continuous Internal Assessment (CIA) : | 40 Marks    | 16 Marks      |
| TOTAL :                                | 100 Marks   | 40 Marks      |

d) **Mode of Evaluation of Answer-books:** Online/Offline

e) **Paper Pattern: SEMESTER END EXAM (SEE):**

| Question No. | Sub-Question | Type of Question  | Sub-Question Marks | Total Marks |
|--------------|--------------|---|--------------------|-------------|
| Q.1.         | A.           | Full length practical question <u>OR</u>                              |                    | 15 Marks    |
|              | B.           | Full length practical question  |                    |             |
| Q.2.         | A.           | Full length practical question <u>OR</u>                              |                    | 15 Marks    |
|              | B.           | Full length practical question  |                    |             |
| Q.3.         | A.           | Full length practical question <u>OR</u>                              |                    | 15 Marks    |
|              | B.           | iii) Practical question<br>iv) Practical question                     | 8 + 7              |             |
| Q.4.         | A.           | Objective questions (MCQ/True or False/ Match the Following <u>OR</u> |                    | 15 Marks    |
|              | B.           | Short Notes (Any 3 out of 5)  |                    |             |
|              |              |   |                    | 60 Marks    |

f) **Continuous Internal Assessment (CIA) – 40 Marks Classification**

| <u>ASSESSMENT</u>  | <u>MARKS</u>    |
|--|-----------------|
| Periodical Class Tests / Case study /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <u>TOTAL :</u>   | <u>40 Marks</u> |

10) **Modules / Units :**

| MODULE NO. | TOPIC                                | CONTENTS COVERED  |
|------------|--------------------------------------|---|
| I          | Accounting for Shares and Debentures | Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book |

|            |  |   |
|------------|--|---|
|            | <b>[20 lectures]</b>   | building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures and Buy bac of shares as per the provisions of the companies Act 2013. Relevant AS and IND-AS as applicable.   |
| <b>II</b>  | <b>Final Accounts of Company</b><br><b>[08 lectures]</b>   | Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)<br>Relevant AS and IND-AS as applicable   |
| <b>III</b> | <b>Amalgamation, Reconstruction and Liquidation of Companies</b><br><b>[18 lectures]</b>                   | Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account<br>Relevant AS and IND-AS as applicable |
| <b>IV</b>  | <b>Accounting for Limited Liability Partnership</b><br><b>[06 lectures]</b>                                | Statutory Provisions<br>Conversion of partnership firm into LLP<br>Final Accounts of LLP  |
| <b>V</b>   | <b>Accounting for Investment and Translation of Foreign Currency Transactions</b><br><b>[ 08 lectures]</b> | Accounting for transactions of purchase and sales of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method for shares and debentures<br>Accounting for translation of foreign currency transactions (excluding foreign branches and forward exchange contracts and hedging contracts)<br>Relevant AS and IND-AS as applicable  |

#### 11) References:

- Goyal, Bhushan Kumar and H.N. Tiwari, (2020). *Financial Accounting*, Taxmann.
- Kumar, Alok. (2017). *Financial Accounting*, Singhal Publication.
- Lt Bhupinder. (2020). *Financial Accounting – Concepts and Applications*, Cengage.
- Monga, J R. (2020). *Financial Accounting: Concept and Applications*. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. (2019). *Fundamentals of Financial Accounting*, Taxmann,
- Tulsian, P C. (2018). *Financial Accounting*, Tata McGraw Hill New Delhi.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. (2017). *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.

- Ashish K. Bhattacharyya. (2019). *Financial Accounting for Business Managers*, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta. (2018). *Contemporary Issues in Accounting*, Kalyani Publishers.
- R. Narayanaswamy. (2017). *Financial Accounting*, Prentice Hall of India, New Delhi
- Ashok Sehgal. (2018). *Fundamentals of Financial Accounting*, Taxmann's Publishers
- Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall ( 14th Edition)

**Additional Resources:**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*, Pearson.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

## SEMESTER – III

### COURSE DETAILS

1) **Title of the Course: Human Resource Management**

2) **Course Code : BCH-IV-HRM**

3) **Course Objective:**

- The course aims to sensitize the students with various facets of managing people in the organizations from the stage of acquisition to development and retention and to create an understanding of various policies and practices of human resource management.
- It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate course in Human Resource Management.

4) **Course Outcome (CO) :**

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

CO1: understand different tools used in forecasting and planning human resource needs.

CO2: demonstrate the ability to prepare a selection strategy for a specific job.

CO3: understand the significance of different methods of performance appraisal.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.

CO5: understand modern HRM to meet the challenges of changing business environment.

5) **Category of Course : Core Course**

6) **Semester : III**

7) **Contents :**

| <b>Module-I Human Resource Management</b>  | <b>Hours</b> |
|--|--------------|
| Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management<br>Human Resource Planning- Concept Steps in Human Resource Planning<br>Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment<br>Selection - Concept , process , Techniques of E- selection   | <b>10</b>    |
| <b>Module-II Human Resource Development</b>  |              |
| Human Resource Development- Concept, functions<br>Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games)<br>Evaluating training effectiveness- Concept, Methods<br>Performance Appraisal- Concept, Benefits, Limitations, Methods<br>Potential Appraisal-Concept, Importance<br>Career Planning- Concept, Importance<br>Succession Planning- Concept, Need<br>Mentoring- Concept, Importance<br>Counseling- Concept, | <b>12</b>    |
| <b>Module-III Human Relations</b>  |              |

|  |           |
|--|-----------|
| Human Relations- Concept, Significance<br>Leadership –Concept, Transactional & Transformational Leadership<br>Motivation- Concept, Theories of Motivation, (Maslow’s Need Hierarchy, McGregor’s Theory X and Theory Y, Herzberg’s Theory)<br>Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale, Emotional Quotient and Spiritual Quotient, Factors affecting EQ & SQ<br>Conflict Management Overview of Conflict, Organisational Conflict- causes, Conflict Outcomes, Conflict Management Strategies.<br>Group Behaviour & Dynamics-Team Effectiveness- High performing teams, Team Roles Cross functional & self-directed teams.   | <b>11</b> |
| <b>Module-IV Trends in Human Resource Management</b>   |           |
| HR in changing environment: Competencies- concept, classification<br>Learning organizations- Concept, Creating an innovative organization,<br>Innovation culture- Concept, Need, Managerial role.<br>Jobs and Careers in HRM<br>Trends in Human Resource Management,:<br>Employee Engagement- Concept, Types<br>Human resource Information System (HRIS) – Concept, Importance<br>Changing patterns of employment.<br>Challenges in Human Resource Management: Employee Empowerment,<br>Communicating with Employees- Nature, Significance,<br>Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping | <b>12</b> |
| <b>Total</b>   | <b>45</b> |

### 8) References:

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai

## COURSE DETAILS

- 1) **Title of the Course: Fundamentals of Marketing**
- 2) **Course Code : BCH-III-MKT**
- 3) **Course Objective:**
  - It aims to orient learners towards the practical aspects of Marketing.
  - It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate course in Marketing.
- 4) **Course Outcome (CO) :**

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

CO1: learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.

CO2: understand the complexities involved in various targeting and positioning decisions.

CO3: take effective decisions for launching new products and to understand the implications of different pricing strategies.

C04: develop the skills to design the promotion-mix strategies

C05: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions
- 5) **Category of Course : Core Course**
- 6) **Semester : III**
- 7) **Contents :**

| <b>Module-I</b>  | <b>Hours</b> |
|--|--------------|
| <b>Introduction to Marketing:</b><br>Marketing, Concept, Features, Importance, Functions, Evolution, Marketing Environment – Major Factors<br>Marketing Research - Concept, Features, Process<br>Marketing Information System-Concept, Components<br>Data Mining- Concept, Importance<br>Consumer Behaviour- Concept ,Factors influencing Consumer Behaviour<br>Market Segmentation- Concept, Benefits, Bases of market Segmentation<br>Customer Relationship Management- Concept , Techniques<br>Market Targeting- Concept, Five patterns of Target market Selection  | <b>11</b>    |
| <b>Module-II</b>   |              |
| <b>Marketing Decisions I</b><br>Marketing Mix- Concept,<br>Product- Product Decision Areas<br>Product Life Cycle- Concept, Managing stages of PLC<br>Branding- Concept, Components, Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.<br>Brand Equity- Concept , Factors influencing Brand Equity<br>Packaging- Concept , Essentials of a good package<br>Product Positioning- Concept, Strategies of Product Positioning<br>Service Positioning- Importance & Challenges<br>Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies | <b>11</b>    |
| <b>Module-III</b>  |              |



|  |           |
|--|-----------|
| <b>Marketing Decisions II</b><br>Physical Distribution- Concept, Factors influencing Physical Distribution,<br>Marketing Channels (Traditional & Contemporary Channels)<br>Supply Chain Management-Concept, Components of SCM<br>Promotion- Concept, Importance, Elements of Promotion mix<br>Integrated Marketing Communication (IMC)- Concept, Scope ,Importance Sales Management-<br>Concept, Components, Emerging trends in selling<br>Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling  | <b>11</b> |
| <b>Module-IV</b>   |           |
| <b>Key Marketing Dimensions:</b><br>Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations<br>Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher<br>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing<br>Digital Marketing-Concept, trends in Digital Marketing<br>Green Marketing- Concept, Importance<br>Tourism Marketing ,<br>Marketing for Entertainment industry,<br>Challenges faced by Marketing Managers in 21st Century<br>Careers in Marketing – Skill sets required for effective marketing | <b>12</b> |
| <b>Total</b>   | <b>45</b> |

#### 8) References:

- Phillip Kotler. ( 2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
- Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd.,2003.
- Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, Tata Macgraw Hill.2004.
- Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
- Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
- Gandhi, J.C. Marketing a Managerial Introduction Tata Mc Graw Hill.
- Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
- Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
- Saxena, Rajan. Marketing Management
- Ramaswamy &Kumari Nama. Marketing Management

#### COURSE DETAILS

1) **Title of the Course: Business Mathematics**

2) **Course Code : BCH-III-MTH**

3) **Course Objective:**

- Understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.

- Learn basic Statistics along with inferential Statistics, and will be able to collect data from field. They will be able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (specially under data analysis.)

**4) Course Outcome (CO) :**

After completing the course, the student shall be able to:

**CO1 :** understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.

**CO2:** learn basic Statistics along with inferential Statistics, and will be able to collect data from field. They will be able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (especially under data analysis.)

**CO3:** Understanding the concepts related to mathematical functions. Select and apply suitable techniques to develop innovative methods for problem solving. Develop the ability of lifelong learning in the broad perspective related to mathematical concepts.

**CO4: Develop** understanding of differential and integral concepts for problem solving. Formulate solutions for the business problems through application of the related concepts. Explore the various alternative solutions for the different problems.

**CO5;** Development of specific skills that are related to Mathematical Finance. Formulate solutions for various business problems by the application of concepts related to mathematics of finance.

**5) Category of Course : Core Course**

**6) Semester : III**

**7) Modules / Units :**

| <b>Module-I</b>   | <b>Hours</b> |
|---|--------------|
| <p><b>Shares and Mutual Funds:</b><br/>           Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.<br/>           Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan(S.I.P.)</p>          | <b>15</b>    |
| <b>Module-II</b>  |              |
| <p><b>Commission, Brokerage, Discount, Profit and loss:</b><br/>           Simple example on calculation of commission and brokerage based on variety of structures. Discount concept of trade discount, cash discount, commission, Profit and loss. Problems to compute Trade discount, Cash discount, Cost Price, Selling price, Profit /Loss on cost price. Problem involving Discount and/or Mixtures are expected.</p> | <b>10</b>    |
| <b>Module-III</b>   |              |

|  |            |
|--|------------|
| <b>Measures of Central Tendency &amp; Dispersion:</b><br>Measures of Central Tendency:<br>Arithmetic mean, Weighted mean, Median, Mode, Quartiles, Deciles and Percentiles<br>Measures of Dispersion:<br>Range, Quartile deviation, Mean deviation from mean, Standard deviation and their coefficients<br>(Concepts of shift of origin and change of scale are not to be done)  | <b>110</b> |
| <b>Module-IV</b>   |            |
| <b>Elementary Probability Theory:</b><br>Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.<br>Classical definition of Probability, Addition theorem (without proof), conditional probability.<br>Independence of Events:<br>Simple examples. Random Variable: Probability distribution of a discrete random variable; Expectation and Variance; Simple examples on probability distributions. | <b>15</b>  |
| <b>Module-V</b>  |            |
| <b>Probability Distributions</b><br>Discrete Probability Distribution: Binomial ,Poisson (Properties and applications only, no derivations are expected)<br>Continuous Probability distribution: Normal Distribution.  | <b>10</b>  |
| <b>Total</b>   | <b>60</b>  |

### 8) References:

- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus* By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics* By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Quantitative Methods-Part-I* By S. Saha and S. Mukerji, New Central Book Agency, 1996, Ch 7 & 12.
- *Mathematical Basis of Life Insurance* By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- *Securities Laws & Regulation of Financial Market* Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook* By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- *STATISTICS* by Schaum Series.
- *Operations Research* by Gupta and Kapoor
- *Operations Research* by Schaum Series

## COURSE DETAILS

1) **Title of the Course: Business Communication - I**

2) **Course Code :** BCH-III-BC1

3) **Course Objective:**

This course will give a comprehensive view of communication, Language and Writing Skills which are pre-requisites in the outside market.

This course will highlight the role and importance of communication in the business world.

4) **Course Outcome (CO) :**

**CO1** – The learner will be able to develop interpersonal communication skills which can be effectively applied in the outside market.

**CO2** - The learner will be able to write effective Business / Personal letters.

**CO3-** The learner will be able to develop and deliver effective presentations

**CO4-** The course will make the learner competent in business correspondence

5) **Category of Course : Generic Elective Course**

6) **Semester :** III

7) **Modules / Units :**

### **1 ) Theory of Communication:**

Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing

### **2) Obstacles to Communication in Business World:**

Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour

### **3) Business Correspondence:**

Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

**4)\_Language and Writing Skills:** Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities

♣ Listening Comprehension ♣ Remedial Teaching ♣ Speaking Skills: Presenting a News Item, Dialogue and

### 8) References:

- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector’s Issue: Ethics and the Manager
- Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.
- Dayal, Ishwar (9810) Managing Large Organizations: A Comparative Study.
- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi
- Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books
- Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Illinois.
- Parry, John (1968) The Psychology of Human Communication.
- Parson, C.J. and Hughes (1970) Written Communication for Business Learner, Great Britain.
- Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd
- Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.
- Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo

### COURSE DETAILS

1) **Title of the Course: Project Management Techniques -I**

2) **Course Code :** BCH-III-PMT1

3) **Course Objective:**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

4) **Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: explain the concept and attributes of projects, project management system, process and its principles

CO2: perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.

CO3: analyze project appraisal in public & private sector and estimate shadow prices and social discount rate.

5) **Category of Course : Generic Elective Course**

6) **Semester : III**

7) **Modules / Units :**

| MODULE NO. | TOPIC                      | CONTENTS COVERED   |
|------------|----------------------------|--|
| I          | <u>Introduction</u>        | Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study. |
| II         | <u>Project Preparation</u> | Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects  |
| III        | <u>Project Appraisal</u>   | Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate  |

8) **References:**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.
- Gido, Jack,. And Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.

9) **Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University. **Note: Latest Editions of the text books may be used.**

### COURSE DETAILS

1) **Title of the Course: Industrial Relations & Labour Laws-I**

2) **Course Code : BCH-III-IRLAW1**

3) **Course Objective:**

The Course will help the learner –

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining and discipline.

4) **Course Outcome (CO) :**

CO1: understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: acquaint with the basic framework of collective bargaining and workers' participation.

CO4: design and understand the discipline measures and address grievance mechanisms.

5) **Category of Course : Generic Elective Course**

6) **Semester : III**

7) **Modules / Units :**

| <b>MODULE NO.</b> | <b>TOPIC</b>  | <b>CONTENTS COVERED</b>   |
|-------------------|---|---|
| <b>I</b>          | <b>Industrial Relations (IR)</b>                                      | Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.  |
| <b>II</b>         | <b>Trade Unions</b>   | Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926   |
| <b>III</b>        | <b>Collective Bargaining and Workers' Participation in Management</b> | Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining<br>Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing |
| <b>IV</b>         | <b>Discipline and Grievance Redressal</b>                             | Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946  |

8) **References:**

- Arora, Sushma. *Business and Industrial Laws*. New Delhi. Taxman Publications. 2015.
- Chadha, P.R. *Business and Industrial Laws*. New Delhi. Galgotia Publishing Company. 2017.
- Gulshan, S.S. Kapoor, G.K. Patiwal, Manisha. and Basu, Sanjibkumar. *Law, Ethics and Communication*. New Delhi. New Age International Publishers. 2008.
- Malik, P.L. and Malik, Sumeet. *Handbook of Labour and Industrial Law*. Lucknow. EBC Publishing Ltd. 2010.
- Nadhani, Asok. *Business and Corporate Laws*. New Delhi. BPB Publications. 2009.
- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. (2007) *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
- Padhi, P K, (2017), *Industrial Relations*, Prentice Hall India
- Sharma, J.P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.

- Venkat Ratnam, (2018) C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi. **Additional Resources**
- Farnham., and Limlott, J. (1993) Understanding Industrial Relations Case II
- Salamon, M. (2001), .Industrial Relations: Theory & practice. Pearson higher Education

### COURSE DETAILS

- 1) **Title of the Course: Cyber Crimes & Laws -I**
- 2) **Course Code : BCH-III-CYLAW1**
- 3) **Course Objective:** It would create an understanding towards the cyber-crimes and to familiarize the students with the application of cyber laws in business.
- 4) **Course Outcome (CO) :**  
After completing the course, the student shall be able to:  
CO1: identify cyber risk associated with online activities  
CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.  
CO3: generate and preserve electronic evidences for personal and professional use.  
CO4: work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber-crimes.  
CO5: analyse the cases and find pertinent facts for resolutions
- 5) **Category of Course : Generic Elective Course**
- 6) **Semester : III**
- 7) **Modules / Units :**

| MODULE NO. | TOPIC   | CONTENTS COVERED  |
|------------|---|---|
| <b>I</b>   | <b>Cyber Crimes</b>   | Introduction- Computer crime and cyber- crimes; Distinction between cyber- crime and conventional crimes; Kinds of cyber-crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.  |
| <b>II</b>  | <b>Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space</b> | Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space |
| <b>III</b> | <b>Electronic Records</b>   | Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.   |



## 8) References:

- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Sharma J. P., and Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.
- Rattan J, (2015) *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd. • Arora, S. and Arora R. (2017), *Cyber crimes and laws*, Taxmann Pvt Ltd, New Delhi.

## Additional Resources

- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI

## COURSE DETAILS

### 1) Title of the Course: Cost Accounting -I

### 2) Course Code : BCH-III-COST1

### 3) Course Objective:

- a. This course will help the learner to understand the objectives and scope of cost accounting as well as cost elements and cost behaviour patterns.
- b. This course will enable learner to understand material procurement procedures and related documentation and also the techniques of inventory control.
- c. It will help the learner to understand payroll procedure, employee turnover, remuneration systems and incentive schemes.
- d. Learner will be equipped with the knowledge and skill to perform functional and behavioural analysis of overheads and their apportionment.
- e. The learner will also understand classification of costs and concept of cost sheet.
- f. The learner will also understand reconciliation of cost and financial accounts.

### 4) Course Outcome (CO) :

After completion of this course, learner will be able to

**CO1:** Develop detailed understanding of the objectives and scope of cost accounting as well as cost elements and cost behaviour patterns

**CO2:** Develop skill required for preparation of documents in material procurement process and also the techniques of inventory control

**CO3:** Understand payroll procedure, employee turnover, remuneration systems and incentive schemes

**CO4:** Perform functional and behavioral analysis of overheads and their apportionment.

**CO5:** Prepare Cost Sheet

**CO6:** Prepare statement of reconciliation of cost and financial accounts

### 5) Category of Course : Core Course

### 6) Semester : III

### 7) Total Hours: 60 hours

8) **Total Credits:** 4 credits

9) **Evaluation Pattern :**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| Marking Scheme                         | Total Marks      | Passing Marks   |
|--|------------------|-----------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks         | 24 Marks        |
| Continuous Internal Assessment (CIA) : | 40 Marks         | 16 Marks        |
| <b>Total</b>                           | <b>100 Marks</b> | <b>40 Marks</b> |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

e) **Paper Pattern:**

a) **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>i) Practical Question<br>ii) Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                     | 15          |

b) **Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

| Assessment   | Marks           |
|--|-----------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

10) **Content:**

| Module   | Module Title & Contents  | Lectures |
|----------|--|----------|
| <b>I</b> | <b><u>Introduction to Cost Accounting</u></b><br>i) Objectives and Scope of Cost Accounting<br>ii) Cost Centres and Cost Units<br>iii) Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Control<br>iv) Coding Systems<br>v) Elements of Cost<br>vi) Cost Behaviour Pattern, Separating the Components of Semi-variable Costs | 04       |

|            |  |           |
|------------|--|-----------|
| <b>II</b>  | <b><u>Material Cost</u></b><br>i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification<br>ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory<br>iii) Inventory accounting   | 12        |
| <b>III</b> | <b><u>Labour Cost</u></b><br>i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle Time and Incentives<br>ii) Labour turnover<br>iii) Utilisation of labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs<br>iv) Efficiency rating procedures<br>v) Remuneration systems and incentive schemes | 12        |
| <b>IV</b>  | <b><u>Overheads</u></b><br>Functional Analysis - Factory, Administration, Selling, Distribution<br>Behavioural Analysis - Fixed, Variable, Semi variable cost  | 12        |
| <b>V</b>   | <b><u>Classification of Costs and Cost Sheet</u></b><br><b>a) Classification of Costs</b><br>Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre, and Investment Centre<br><b>b) Cost Sheet</b><br>Cost Sheet, Total Costs and Unit Costs, Different Costs for Different Purposes  | 12        |
| <b>VI</b>  | <b><u>Reconciliation of Cost and Financial Accounts</u></b><br>Reconciliation Statements of Cost Accounts with Financial Accounts  | 08        |
|            | <b>Total</b>   | <b>60</b> |

### 11) References:

- C.S. Rayudu, C.S. (2017). *Cost Accounting*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Jawahar Lal & Srivastava, S. *Cost Accounting*. (2014). Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Kishore, R.M. (2017). *Cost Accounting*. Taxmann Ltd. New Delhi
- Prasad, N.K. (2015). *Principles and Practices of Cost Accounting*. Book Syndicate Pvt. Ltd. Calcutta
- Bhar, B.K. (2014). *Cost Accounting Theory and Practice*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Arora, M.N. (2012). *Cost Accounting Principles and Practice*. Vikas Publishing House Pvt. Ltd. New Delhi
- Saxena, V.K. & Vashist, C.D. (2004). *Advanced Cost and Management Accounting: Problems and Solutions*. S. Chand and Company (P) Ltd. New Delhi
- Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. Kalyani Publishers. Ludhiana Modern
- Hanif, M. (2018). *Cost and Management Accounting*. Tata McGraw Hill Education Pvt. Ltd. New Delhi

## COURSE DETAILS

1. **Title of the Course :** Microsoft Excel for Business
2. **Course Code:**
3. **Course Objective:**
  - To equip students with MS Excel skills.
  - To enable the students to use MS Excel in basic financial calculations.
  - To help students use statistical functions in MS Excel
  - To understand the practical use of MS Excel.
4. **Category of Course:** Skill based
5. **Total Hours:** 50
6. **Total Credits:** 4 [ Theory: 02 , Practical : 02]
7. **Evaluation Pattern:**
  - a. Total Marks: 100
  - b. Passing Criteria : 40% in Theory & 40% in Practical
  - c. Marking Scheme: 50:50
    - 50 Marks – Written Paper ( Passing marks : 20)
    - 50 Marks – Practical/Oral Examination( Passing marks :20)
  - d. Mode of Evaluation of Answer-book : Online/Offline
8. **Paper Pattern:**

### **Theory Question Paper Pattern : 60 Marks**

- Question 1 :- (Module-I)  
Perform any 1 out of 2 (12 Marks)
- Question 2:- (Module –II)  
Perform any 1 out of 2 (12 Marks)
- Question 3:- (Module –III)  
Perform any 1 out of 2 (12 Marks)
- Question 4:- (Module –IV)  
Perform any 1 out of 2 (12 Marks)
- Question 5:- (Module –V)  
Perform any 1 out of 2 (12 Marks)

### **Practical Question Paper Pattern : 40 Marks**

- Question 1 :-  
Perform Practical (20 Marks)
- Question 2:-  
Perform Practical (20 Marks)

| CONTENT |   |       |
|---------|---|-------|
| Modules | Details   | Hours |
| I       | <p><b>Introduction</b></p> <p>Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.</p>   | 8     |
| II      | <p><b>Financial Functions</b></p> <p>Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value ( PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Practical exercises based on Financial functions.</p>  | 7     |
| III     | <p><b>Logical and Text Functions</b></p> <p>Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical exercises based on Logical and Text functions.</p>   | 7     |
| IV      | <p><b>Statistical and Reference Functions</b></p> <p>Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, Chi-Square Analysis; Date &amp; Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR; Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA, HYPERLINK; Practical Exercises based on Statistical, Date &amp; Time, Lookup and Reference functions.</p>  | 8     |
| V       | <p><b>Macros</b></p> <p>Start - add the Developer tab, enabling macros, using Relative References; recording a macro with a formatting e.g. explained step-by-step; running macros; editing and developing macro VBA</p> <p><b>Named Ranges</b></p> <p>The benefits over normal cell references; how to set up a Named Range using the Name Box; using Named Ranges to navigate and as Print Areas</p> <p><b>Pivot Tables</b></p> <p>Quick, efficient yet powerful analysis of large datasets; preparing source data; selecting the right data; changing the layout; advanced tips and pitfalls</p> | 10    |
| VI      | <p><b>Projects and Applications</b></p> <p>Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic applications with Macros, Trending business applications using MS Excel.</p>  | 10    |

**Course Outcome:**

After completion of this course, Learner will be able to

- To provide them with the fundamental knowledge of the use of computers in business.
- Develop skill in using MS Excel for basic financial calculations.
- To provide exposure to the students about MS Office Excel.
- To apply MS excel in business.

**References:**

1. MoonExcel Basics In 30 Minutes (2nd Edition) by by Ian Lamont.
2. Microsoft Excel 2019 Data Analysis and Business Modeling is a book written by Wayne Winston.
3. Statistical Analysis with Excel For Dummies is a book written by Joseph Schmuller.
4. Advanced Excel Essentials is written by Jordan Goldmeier

**Web Resources:**

1. [www.excel-easy.com](http://www.excel-easy.com)
2. <https://excelexposure.com>
3. <https://www.microsoft.com/en-in/education/products/office/default.aspx>
4. [www.excelmadeeasy.com](http://www.excelmadeeasy.com)

## SEMESTER – IV

### COURSE DETAILS

1) **Title of the Course: Leadership & Team Development**

2) **Course Code : BCH-VI-LTD**

3) **Course Objective:**

The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

4) **Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.

CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.

CO3: recognize the dynamics of group decision making.

CO4: understand the working of various teams in organisations.

CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

5) **Category of Course : Core Course**

6) **Semester : IV**

7) **Content:**

| <b>MODULE NO.</b> | <b>MODULE TOPIC</b>                         | <b>CONTENTS COVERED</b>  |
|-------------------|---|--|
| <b>I</b>          | <b>Leadership</b>                           | Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).   |
| <b>II</b>         | <b>Groups and Group Processes</b>           | The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.   |
| <b>III</b>        | <b>Leaders and Group Decisions</b>          | Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.  |
| <b>IV</b>         | <b>Team Building and Team Effectiveness</b> | Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams. |
| <b>V</b>          | <b>Emerging Trends in Leadership</b>        | Women in leadership; Leadership skills- coaching and mentoring; leadership and social media. <b>Practical</b> Case studies can be used in teaching various units.  |

## 8) References:

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India:Pearson.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. Prentice Hall of India Pvt. Ltd., New Delhi.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Gratton, L. E. (2007). *Eight ways to build collaborative teams*. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). *Discipline of Teams*. Harvard Business Review.71(2).111-120.

## Additional Resources:

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007). *6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse* .Sage Publication (6<sup>th</sup> edition). New Jersey: Career Press. ISBN: 9781452203409.

## COURSE DETAILS

### 1) Title of the Course: Digital Marketing

### 2) Course Code : BCH-IV-DMKT

### 3) Course Objective:

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

### 4) Course Outcome (CO) :

CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO2: understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.

CO3: illustrate how the effectiveness of a digital marketing campaign can be measured

CO4: demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

CO5: appreciate the need for regulatory framework for digital marketing in India.

### 5) Category of Course : Core Course

### 6) Semester : IV



7) Modules :

| MODULE NO. | TOPIC                             | CONTENTS COVERED   |
|------------|-----------------------------------|--|
| I          | <b>Introduction</b>               | Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.<br>Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process |
| II         | <b>Digital Marketing Presence</b> | Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.   |
| III        | <b>Interactive Marketing</b>      | Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.  |
| IV         | <b>Ethical and Legal Issues</b>   | Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.   |

8) References:

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). *E- Marketing*. Routledge
- Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. *E-Marketing*, Pinnacle learning
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India
- Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page

**Additional Resources**

- Blanchard O. (2014) *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*.
- Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.
- Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach*. Oxford University Press Inc., New York.
- Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.
- Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*, 2/E, Pearson

## COURSE DETAILS

1) **Title of the Course: Business Statistics**

2) **Course Code : BCH-IV-STAT**

3) **Course Objective:**

- Understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.
- Learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (especially under data analysis.)

4) **Course Outcome (CO) :**

After completing the course, the student shall be able to:

**CO1 :** understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.

**CO2:** learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (especially under data analysis.)

5) **Category of Course : Core Course**

6) **Semester : IV**

7) **Modules / Units :**

| <b>Module-I Ratio Proportion and Partnership:</b>  | <b>Hours</b> |
|--|--------------|
| Ratio, Proportion ,Direct Proportion, Inverse Proportion, Continued Proportion ,Percentage   | <b>5</b>     |
| <b>Module-II Mathematics of Finance:</b>   |              |
| <ul style="list-style-type: none"> <li>• Interest and Annuity</li> <li>• Simple Interest and Compound Interest, Interest compounded more than once a year. Calculations involving up to 4 time periods.</li> <li>• Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of annuity. Present value, Future value.</li> <li>• Annuity Immediate: Simple problems involving up to 4 time periods</li> </ul>  | <b>10</b>    |
| <b>Module-III Bivariate Linear Correlation Bivariate Linear Regression:</b>  |              |
| <ul style="list-style-type: none"> <li>• <u>Bivariate Linear Correlation:</u> Scatter Diagram, Computation of Karl Pearson's Coefficient of Correlation(Case of Bivariate Frequency Table to be excluded), Computation of Spearman's Rank Correlation Coefficient (case of repeated ranks up to 2 repetitions only)</li> <li>• <u>Bivariate Linear Regression:</u> Finding Regression lines by method of least squares. Properties of Regression Coefficients- i) is the point of intersection of two regression lines.</li> </ul> | <b>15</b>    |
| <b>Module-IV Sampling and Estimation Theory:</b>   |              |

|   |           |
|---|-----------|
| <ul style="list-style-type: none"> <li>• Law of statistical Regularity,</li> <li>• Different Methods of Sampling: Random sampling, Stratified sampling, Systematic sampling, Multi-stage sampling, Purposive sampling, Quota Sampling, cluster sampling.</li> <li>• Sampling Distribution: Parameter, Statistic, Standard Error, Problems o S E. Problems on sample mean &amp; Population mean</li> <li>• Statistical Estimation: Point Estimation, Interval Estimation</li> <li>• Confidence Interval estimates of parameters: confidence limits for population mean</li> <li>• Determination of proper sample size: Sample size for estimating Population mean, population proportion.</li> </ul> | <b>15</b> |
| <b>Module-V Testing of Hypothesis:</b>  |           |
| <ul style="list-style-type: none"> <li>• Statistical Hypothesis: Null hypothesis and Alternative hypothesis</li> <li>• Sampling Errors: Type I and II errors</li> <li>• level of significance and critical region</li> <li>• One tailed and Two tailed test</li> <li>• Large Sample test: Test for specified Mean ,Test for specified proportion</li> <li>• Test for Equality of two means, Test for Equality of two Proportion.</li> <li>• Small sample test: Test for Specified Mean (sd unknown) ,Test for equality of two means (sd unknown)</li> <li>• CHI-SQUARE TEST.</li> </ul>   | <b>15</b> |
| <b>Total</b>  | <b>60</b> |

### 8) References:

- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus* By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics* By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Quantitative Methods-Part-I* By S. Saha and S. Mukerji, New Central Book Agency, 1996, Ch 7 & 12.
- *Mathematical Basis of Life Insurance* By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- *Securities Laws & Regulation of Financial Market* Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook* By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- *STATISTICS* by Schaum Series.
- *Operations Research* by Gupta and Kapoor
- *Operations Research* by Schaum Series

## COURSE DETAILS

1) **Title of the Course: Business Communication - II**

2) **Course Code : BCH-IV-BC2**

3) **Course Objective:**

- This course will give a comprehensive view of Presentation Skills, Group Communication, Business Correspondence and Language & Writing Skills which are pre-requisites in the outside market.
- This course will make learners to acquire Presentation, Communication and Language & Writing Skills which will make them competent enough to stand in outside market

4) **Course Outcome (CO) :**

**CO1** – The learner will be able to develop Presentation and Group Communication skills which can be effectively applied in the outside market to deliver effective presentations

**CO2**- The course will make the learner competent enough in business correspondence

**CO3**- The course will make a learner competent in report writing.

5) **Category of Course : Generic Elective Course**

6) **Semester : IV**

7) **Modules / Units :**

| <b>MODULE NO.</b> | <b>MODULE TOPIC</b>                | <b>CONTENTS COVERED</b>  |
|-------------------|------------------------------------|--|
| <b>I</b>          | <b>Presentation Skills</b>         | <ul style="list-style-type: none"><li>• Presentation: 4 Principles of Effective Presentation Effective use of OHP</li><li>• Effective use of Transparencies</li><li>• How to make a Power-Point Presentation</li></ul>   |
| <b>II</b>         | <b>Group Communication</b>         | <ul style="list-style-type: none"><li>• Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</li><li>• Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Types of Secretaries &amp; their Functions, Role of the Participants, Drafting of Notice, Agenda and Resolutions</li><li>• Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing</li><li>• Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</li></ul> |
| <b>III</b>        | <b>Business Correspondence</b>     | <ul style="list-style-type: none"><li>• Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act</li></ul>   |
| <b>IV</b>         | <b>Language and Writing Skills</b> | <ul style="list-style-type: none"><li>• Reports: Parts, Types, Feasibility Reports, Investigative Reports</li><li>• Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner</li></ul>  |

8) **References:**

- Agarwal, Anju D A Practical Handbook for Consumers, IBH.1989
- Alien, R.K. Organisational Management through Communication.1970

- Ashley,A A Handbook Of Commercial Correspondence, Oxford University Press. 1992
- Ecouse Barry, Competitive Communication: A Rhetoric for Modern Business, OUP. 1999
- Ghanekar,A Communication Skills for Effective Management. Everest Publishing House, Pune.1996
- Martson, John E. The Nature of Public Relations, McGraw Hill, New Delhi. 1963
- Majumdar,P.K. Commentary on the Consumer protection Act, Prentice, New Delhi.1992

### COURSE DETAILS

1) **Title of the Course: Project Management Techniques -II**

2) **Course Code :** BCH-IV-PMT2

3) **Course Objective:**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

4) **Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: examine project risk and performance assessment.

CO2: evaluate project management techniques using case studies.

5) **Category of Course : Generic Elective Course**

6) **Semester :** IV

7) **Modules / Units :**

| MODULE NO. | TOPIC   | CONTENTS COVERED  |
|------------|---|---|
| <b>I</b>   | <b>Project Risk and Performance Assessment</b>                                  | Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit. . |
| <b>II</b>  | <b>Issues in Project Planning and Management, Techniques &amp; Case Studies</b> | Cost and Time Management issues in Project Planning and Management. Techniques (PERT & CPM).  |
| <b>III</b> | <b>Case Studies</b>   | <ul style="list-style-type: none"> <li>• <b>Four Case Studies in Project Management</b></li> </ul>  |

8) **References:**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.
- Gido, Jack,. And Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.

**Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University. **Note: Latest Editions of the text books may be used.**

## COURSE DETAILS

1) **Title of the Course: Industrial Relations & Labour Laws-II**

2) **Course Code : BCH-IV-IRLAWII**

3) **Course Objective:**

The Course will help the learner –

- CO1-To know the development and the judicial setup of labour laws.
- CO2-To learn the salient features wage legislations.
- CO3-To learn the laws relating to Industrial Relations, social security and working conditions.

4) **Course Outcome (CO) :**

**CO1** – A learner can be able to understand the laws related to Industrial Disputes.

**CO2** – A learner can be able to understand the laws related to health and safety of the employees in the industries

**CO3** - They will also get knowledge about the important provisions of Wage legislation in reference to Payment of Wages Act, 1936 and Social security legislations in reference to Employees State Insurance Act 1948, Employees Provident Fund Act 1952 and Payment of Gratuity Act 1972.

5) **Category of Course : Generic Elective Course**

6) **Semester : IV**

7) **Modules / Units :**

| MODULE NO. | TOPIC                                     | CONTENTS COVERED  |
|------------|---|---|
| <b>I</b>   | The Industrial Disputes Act, 1947         | Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure   |
| <b>II</b>  | Factories Act, 1948<br>Social Legislation | Origin, Growth and Objectives , Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages<br>Employee State Insurance Act 1948: Definition and Employees Provident Fund<br>Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues |
| <b>III</b> | The Workmen's Compensation Act, 1923      | Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence □ Definitions □ Employers liability for compensation (S-3 to 13) □ Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)   |
| <b>IV</b>  | Laws Related To Compensation Management   | The payment of Wages Act 1948: Objectives, Definition, Authorized Deductions<br>Payment of Bonus Act, 1965<br>The Payment Of Gratuity Act, 1972   |

## 8) References:

- Arora, Sushma. *Business and Industrial Laws*. New Delhi. Taxman Publications. 2015.
- Chadha, P.R. *Business and Industrial Laws*. New Delhi. Galgotia Publishing Company. 2017.
- Gulshan, S.S. Kapoor, G.K. Patiwal, Manisha. and Basu, Sanjibkumar. *Law, Ethics and Communication*. New Delhi. New Age International Publishers. 2008.
- Malik, P.L. and Malik, Sumeet. *Handbook of Labour and Industrial Law*. Lucknow. EBC Publishing Ltd. 2010.
- Nadhani, Asok. *Business and Corporate Laws*. New Delhi. BPB Publications. 2009.
- Sharma, J.P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.
- Venkat Ratnam, (2018) C.S. *Industrial Relations: Text and Cases*, Oxford University Press, Delhi. **Additional Resources**
- Farnham., and Limlott, J. (1993) *Understanding Industrial Relations Case II*
- Salamon, M. (2001), *Industrial Relations: Theory & practice*. Pearson higher Education

## COURSE DETAILS

### 1) Title of the Course: Cyber Crimes & Laws -II

### 2) Course Code : BCH-IV-CYLAW2

### 3) Course Objective:

It would help the students to learn the application of cyber laws in business.

### 4) Course Outcome (CO) :

After completing the course, the student shall be able to:

CO1: confirming to the regulatory framework and not falling under the ambit of cyber-crimes.

CO2: analyse the cases and find pertinent facts for resolutions.

### 5) Category of Course : Generic Elective Course

### 6) Semester : IV

### 7) Modules / Units :

| MODULE NO. | TOPIC                       | CONTENTS COVERED  |
|------------|-----------------------------|---|
| I          | <u>Regulatory Framework</u> | Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime  |
| II         | <u>Case Laws</u>            | 1. <b>Communication Device-Section 2(ha)</b> of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'<br>2. <b>Computer Network-Section 2 (j)</b> of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'<br>3. <b>Electronic Record Sec. 2 (t)</b> -'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289' |

|     |   |
|-----|---|
|     | <p>4. <b>Time and Place of Dispatch and Receipt of Electronic Record-section 13-</b> ‘P.R. Transport Agency v Union of India &amp; others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC’; ‘Groff v America Online, Inc., 1998 WL 307001 (1998)’</p> <p>5. <b>Penalty for Damage to Computer or Computer System- Section 43-</b> ‘Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)’</p> <p>6. <b>Tampering with Computer Source Documents-Section 65-</b> ‘Syed Asifuddin and Ors.v The State of Andhra Pradesh &amp; Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314’</p> <p>7. <b>Punishment for sending offensive messages-Sec. 66A-</b> ‘SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra’, Suit No. 1279/2001’</p> <p>8. <b>Punishment for Identity Theft-Section 66C-</b> ‘CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272’</p> <p>9. <b>Punishment for Cheating by Personating by using Computer Resource-section 66D-</b> ‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’</p> <p>10. <b>Punishment for Publishing or Transmitting Obscene Material in Electronic formsection 67-</b> ‘Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576’</p> <p>1. <b>Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A-</b> ‘R v Graham Waddon., Southwark [Crown Court, 30/6/1999]’</p> |
| III | <p>1. <b>Punishment for sending offensive messages-Sec. 66A-</b> ‘SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra’, Suit No. 1279/2001’</p> <p>2. <b>Punishment for Identity Theft-Section 66C-</b> ‘CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272’</p> <p>3. <b>Punishment for Cheating by Personating by using Computer Resource-section 66D-</b> ‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’</p> <p>4. <b>Punishment for Publishing or Transmitting Obscene Material in Electronic formsection 67-</b> ‘Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del),116(2005) DLT427, 2005(79) DRJ576’</p> <p>5. <b>Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A-</b> ‘R v Graham Waddon., Southwark [Crown Court, 30/6/1999]’</p>  |

### 8) References:

- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Sharma J. P., and Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.
- Rattan J, (2015) *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.



- Arora, S. and Arora R. (2017), Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.

**Additional Resources**

- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI

**COURSE DETAILS**

**1) Title of the Course: Cost Accounting -II**

**2) Course Code : BCH-IV-COST2**

**3) Course Objective:**

- a. This course will help the learner to understand the various cost control accounts and their advantages and disadvantages.
- b. This course will enable learner to understand the concept of contract costing, contract profit and related accounting.
- c. It will help the learner to understand the concept of process costing, joint products, by-products and abnormal gains and losses.
- d. Learner will be equipped with the knowledge regarding marginal costing, its applications, advantages, limitations and break even analysis.
- e. The learner will also understand the concept of standard costing, various types of standards and variance analysis.
- f. The learner will also understand about some of the emerging concepts of cost accounting like target costing, benchmarking etc.

**4) Course Outcome (CO) :**

After completion of this course, learner will be able to

**CO1:** Prepare the various cost control accounts as per requirement.

**CO2:** Prepare accounts for contract costing and estimate contract profit/loss.

**CO3:** Prepare accounts for process costing, joint products, by-products and abnormal gains and losses.

**CO4:** Apply the concept of marginal costing to determine break-even point , accept or reject an order

**CO5:** Apply variance analysis based on standard cost to identify cost deviation for corrective measures

**CO6:** Acquaint oneself of the emerging concepts of cost accounting like target costing, benchmarking etc.

**5) Category of Course : Core Course**

**6) Semester : IV**

**7) Total Hours: 60 hours**

**8) Total Credits: 4 credits**

**9) Evaluation Pattern :**

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| Marking Scheme                         | Total Marks      | Passing Marks   |
|--|------------------|-----------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks         | 24 Marks        |
| Continuous Internal Assessment (CIA) : | 40 Marks         | 16 Marks        |
| <b>Total</b>                           | <b>100 Marks</b> | <b>40 Marks</b> |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

e) **Paper Pattern:**

a) **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>iii)Practical Question<br>iv)Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                     | 15          |

b) **Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

| Assessment   | Marks        |
|--|--------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks     |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks     |
| Active participation in routine class instructional deliveries   | 05 Marks     |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks     |
| <b>TOTAL</b>   | <b>Marks</b> |

**Content:**

| Module     | Module Title & Contents  | Lectures |
|------------|--|----------|
| <b>I</b>   | <b><u>Cost Control Accounts</u></b><br>Cost Control Accounts, Principal Accounts, Subsidiary Accounts, Advantages and Disadvantages  | 10       |
| <b>II</b>  | <b><u>Contract Costing</u></b><br>Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries.<br>Excluding Escalation clause | 15       |
| <b>III</b> | <b><u>Process Costing</u></b><br>Process loss, Abnormal gains and losses, Joint products and by-products.<br>Excluding Equivalent units, Inter-process profit  | 10       |

|           |   |           |
|-----------|---|-----------|
| <b>IV</b> | <b><u>Introduction to Marginal Costing</u></b><br>Marginal costing meaning, application, advantages, limitations, Contribution, Break-even analysis and profit volume graph | 10        |
| <b>V</b>  | <b><u>Introduction to Standard Costing</u></b><br>Various types of standards, Setting of standards, Basic concepts of material and Labour variance analysis                 | 10        |
| <b>VI</b> | <b><u>Emerging Concepts of Cost Accounting</u></b><br>a) Target Costing<br>b) Life Cycle Costing<br>c) Benchmarking<br>d) Activity Based Costing                            | 05        |
|           | <b>Total</b>  | <b>60</b> |

### 10) References:

- C.S. Rayudu, C.S. (2015). *Cost Accounting*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Jawahar Lal & Srivastava, S. *Cost Accounting*. (2014). Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Kishore, R.M. (2017). *Cost Accounting*. Taxmann Ltd. New Delhi
- Prasad, N.K. (2015). *Principles and Practices of Cost Accounting*. Book Syndicate Pvt. Ltd. Calcutta
- Bhar, B.K. (2014). *Cost Accounting Theory and Practice*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Arora, M.N. (2012). *Cost Accounting Principles and Practice*. Vikas Publishing House Pvt. Ltd. New Delhi
- Saxena, V.K. & Vashist, C.D. (2004). *Advanced Cost and Management Accounting: Problems and Solutions*. S. Chand and Company (P) Ltd. New Delhi
- Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. Kalyani Publishers. Ludhiana Modern
- Hanif, M. (2018). *Cost and Management Accounting*. Tata McGraw Hill Education Pvt. Ltd. New Delhi

### COURSE DETAILS

1. **Title of the Course:** Computerised Accounting System

2. **Course Code:** BCH2047

3. **Course Objective:**

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

4. **Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Understand Computerized Accounting System environment

**CO2:** Create structure of Computerized Accounting System for a business firm

**CO3:** Record day to day business transactions in Computerized Accounting System

**CO4:** Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making

**CO5:** Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

5. **Category of Course:** Skill Enhancement Course

6. **Duration of course:** One Semester

7. **Total modules:** 5 modules

| <b>Module</b> | <b>Module Title &amp; Contents</b>   | <b>Lectures</b> |
|---------------|--|-----------------|
| <b>I</b>      | <b><u>Computerised Accounting System</u></b><br>Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software; Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company | 10              |
| <b>II</b>     | <b><u>Creating Masters</u></b><br>Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance<br>Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group.  | 10              |
| <b>III</b>    | <b><u>Voucher Entry</u></b><br>Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.   | 05              |
| <b>IV</b>     | <b><u>Taxation and Generating Reports</u></b><br><b>Taxation:</b> Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax<br><b>Generating Reports:</b> Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement   | 10              |
| <b>V</b>      | <b><u>Auditing</u></b><br>Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools  | 10              |
|               | <b>Total</b>   | <b>45</b>       |

8. **Evaluation Pattern:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| <b>Marking Scheme</b>                    | <b>Total Marks</b> | <b>Passing Marks</b> |
|--|--------------------|----------------------|
| Semester End Exam (SEE):<br>Written Exam | 60 Marks           | 24 Marks             |
| Continuous Internal<br>Assessment (CIA): | 40 Marks           | 16 Marks             |
| <b>Total</b>                             | <b>100 Marks</b>   | <b>40 Marks</b>      |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

**9. Paper Pattern:**

**a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>v) Practical Question<br>vi) Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False / Match the following)<br>OR<br>Short Notes (any 3 out of 5) |                     | 15          |

**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

| Assessment   | Marks           |
|--|-----------------|
| Practical test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

**10. References:**

- Nadhani, Ashok K, (2019). *Tally ERP 9 Training Guide*, BPB Publications
- Sathpathy, S. (2018). *Tally ERP 9 book advanced user*, Swayam Publication (www.tallyerp9book.com)
- Bassett, P.H. (1987). *Computerised Accounting*. Blackwell Publishers. (<https://www.amazon.in/Computerised-Accounting-P-H-Bassett/dp/0850126487>)
- Sharma, N. (2012). *Computerized Accounting And Business Systems: A text book on the applications of Computers in Accounting and Business*. LAP LAMBERT Academic Publishing

## SEMESTER – V

### COURSE DETAILS

**1) Title of the Course: Financial Markets**

**2) Course Code :** BCH-V-FMKT

**3) Course Objective:**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**4) Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's) CO5: examine the Financial Services Industry

**5) Category of Course :** Core Course

**6) Semester :** V

**7) Modules / Units :**

| MODULE NO. | TOPIC  | CONTENTS COVERED  |
|------------|--|---|
| I          | <b>Introduction</b>                            | An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.  |
| II         | <b>Financial Markets &amp; Capital Markets</b> | Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.  |
| III        | <b>Financial Institutions</b>                  | Financial Institutions: Commercial banking – introduction, classification, its role in financing -commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.<br>Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs). |
| IV         | <b>Financial Services Industry</b>             | Overview of financial services industry. Merchant Banking – Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.  |

**8) References:**

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.

- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.
- Khan M.Y. and Jain, P.K *Financial Services*, Tata McGraw Hill. **Additional Resources:**
- Annual Reports of Major Financial Institutions in India*
- Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

### COURSE DETAILS

1) **Title of the Course: E- Commerce -I**

2) **Course Code :** BCH-V-ECOMM1

3) **Course Objective:**

To enhance skills for effective and contemporary applications of E-commerce.

4) **Course Outcome (CO) :**

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web

CO3: identify the emerging modes of e-payment.

CO4: to understand and minimize risks involved in E Commerce

5) **Category of Course : Discipline Specific Elective Course**

6) **Semester :** V

7) **Modules / Units :**

#### **1 ) Introduction to E- Commerce**

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

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet-evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

#### **Online Business Transactions**

E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

#### **3) E-payment System**

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

E-Payment: Rationale of transacting online, Transactions through Internet, requirements of e-payment systems, E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency). E-payments risks.

4) **Risks of Insecure Systems:** Introduction, An Overview of Risks Associated with Internet Transactions, Internet Associated Risks, Intranet Associated Risks, risks associated with Business Transaction Data Transferred between Trading Partners  
Management of Risk: Introduction, Introduction to Risk Management, Disaster Recovery Plans, Risk Management Paradigm

#### 8) References:

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. “*Business on the Net: An Introduction to the whats and hows of E-commerce.*” Macmillan India Ltd.
- Bajaj KK, Debjani Nag “*E-Commerce.* Tata McGraw Hill Company” New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. “*An Introduction to HTML*” Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E-commerce for Managers.* Pearson Education.
- Diwan, Parag and Sharma, Sunil “*Electronic commerce- A manager’s Guide to E-Business*”, Vanity Books International ,Delhi
- Elias M. Awad “*Electronic Commerce from vision to fulfillment*” Third Edition PHI publications.
- Kosiur, David, “*Understanding Electronic Commerce*” Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et.al. “*Electronic commerce: A Managerial perspective*” Pearson Education Asia.
- Whiteley, David, “*E-Commerce*” McGraw Hill, New York.
- Joseph, P.T. (2005). *E-Commerce An Indian Perspective* (2e), New Delhi Prentice-Hall of India
- Kaspersky, (2008). *The Cybercrime Ecosystem Whitepaper*, Kaspersky Lab
- O’Brien, J. (2004). *Management Information Systems Managing Information Technology In The Business Enterprise*, New Delhi Tata McGraw-Hill.
- Rayport, J. F. & Jaworski, B. J. (2002). *Introduction To E-Commerce*, New York McGraw-Hill Irwin.
- Stair, R. M. & Reynolds, G. W. (2001). *Principles Of Information Systems*, 5e, Singapore Thomson Learning.

### **COURSE DETAILS**

1) **Title of the Course: Advertising- I**

2) **Course Code :** BCH-V-ADV1

3) **Course Objective:**

- To provide basic conceptual and applicative knowledge about advertising.
- To develop the student's employability and interpersonal skills

4) **Course Outcome (CO) :**

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

**Learning Outcome:**

1. Students are expected to know the meaning of advertising and its importance to all stakeholders.
2. Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India.



3. To explain the different forms of advertising and stimulate interest among students on the new trends in advertising
4. It aims to orient learners towards the practical aspects and techniques of advertising.
5. To provide insight about how organisations /ad agencies relay information through mass media to large segment of the viewers at the same time.
6. To explain the different forms of advertising and stimulate interest among students about the new trends in advertising.

**5) Category of Course : Discipline Specific Elective Course**

**6) Semester : V**

**7) Modules / Units :**

| <b>Module-I</b>  | <b>Hours</b> |
|--|--------------|
| <p><b>Introduction to Advertising:</b><br/> <b>Advertising:</b> Concept, Characteristics, Evolution of Advertising, Active Participants, Benefits of advertising to all stakeholders.<br/> <b>Integrated Marketing Communication (IMC):</b> Concept, Elements, The Communication Process, Role of advertising within IMC during different stages of a Product's Life Cycle (PLC)<br/> <b>Classification of Advertising:</b> Geographic, Media, Target Audience and functions</p>   | <b>11</b>    |
| <b>Module-II</b>   |              |
| <p><b>Economic and Social Aspects of Advertising:</b><br/> A. Economic Aspects: Effect of advertising on consumer demand, Monopoly and Competition, Price.<br/> B. Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Role of women in advertng, Celebrity endorsement, and role of children in advertising.<br/> <b>Role of ASCI, FSSI, Ministry of Consumer Affair</b></p>   | <b>12</b>    |
| <b>Module-III</b>  |              |
| <p><b>Media in Advertising</b><br/> A. Conventional/Traditional Media<br/> - Print Media (newspapers, magazine, fliers. Advantages &amp; Disadvantages<br/> - Broadcast media (TV, radio)(Advantages and Disadvantages)<br/> - Out of home /outdoor media(Advantages and Disadvantages)<br/> - (Posters, Billboards, Hoarding, Transit (Advantages and Disadvantages)<br/> B. Contemporary Media :<br/> Out of Home advertising-Blimps, balloons, drones, flags, Wraps, merchandise, event sponsorship, film advertising.<br/> Ariel, Transit, Digital media-Significance of digital media, Limitations of Digital media, Internet advertising, Social media advertising.<br/> C. Special Purpose Advertising: Rural advertising, Political advertising-, Financial Advertising, Corporate Image advertising, Native Advertising, Green Advertising, Covert advertising, Surrogate advertising, Institutional Advertising, Primary Advertising, Advocacy advertising, Features of all the above special purpose advertising.</p> | <b>12</b>    |
| <b>Module-IV</b>   |              |

|  |           |
|--|-----------|
| <b>Advertising Agency</b><br>Features, Organizational structure of an ad agency, agency selection criteria, Agency Client relationship, Client Turnover, Agency accreditation, Types of Agencies Career Options, Freelancing Career Options - Graphics, Animation, Modelling, and Dubbing. | <b>10</b> |
| <b>Total</b>   | <b>45</b> |

### 8) References:

- Advertising and Promotion: An Integrated Marketing Communications Perspective, 10th Edition.
- Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing.
- Advertising, 10th Edition, Sandra Moriarty, Nancy D Mitchell, William D. Wells, 2010 Pearson
- Contemporary Advertising, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education, 2017.
- Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson.
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989.
- Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson.
- The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston.
- Advertising : Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma – Prentice Hall.
- Advertising Management, 5th Edition, 2002 –Batra, Myers and Aaker – Pearson Education.

### COURSE DETAILS

#### 1) Title of the Course: Investment Portfolio Management-I

#### 2) Course Code : BCH-V-IPM1

#### 3) Course Objective:

- To provide knowledge to the Learners about basic principles of Investment Analysis
- To provide knowledge to the Learners about techniques of Investment analysis and Portfolio Management.
- To help learner examine the relationships between returns and risks.
- To help learning analysis and evaluate ordinary shares and fixed income securities.

#### 4) Course Outcome (CO) :

On successful completion of the course Learners will be able to:

**CO1-** Examine the relationships between returns and risks.

**CO2** -Demonstrate knowledge and skills in the core investment concepts, collecting financial information from electronic databases and employing analytical tools to value financial securities.

**CO3** - Demonstrate critical thinking, analytical and problem-solving skills in the context of investment theories and practices.

**CO4** - Analyse and evaluate ordinary shares and fixed income securities.

5) Category of Course : Discipline Specific Elective Course

6) Semester : V

7) Modules / Units :

| MODULE NO. | TOPIC   | CONTENTS COVERED  |
|------------|---|---|
| I          | Introduction to Investment Environment                                      | <p><b><u>Introduction to Investment Environment</u></b><br/>Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment V/s Speculation V/s Gambling, Investment Avenues, Factors, Influencing Selection of Investment Alternatives</p> <p><b><u>Capital Market in India</u></b><br/>Introduction, Concepts of Investment Banks its Role and Functions, Stock, Market Index, The NASDAQ, SDL, NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks</p> |
| II         | Risk and Return Relationship  | <ul style="list-style-type: none"> <li>• Meaning, Types of Risk- Systematic and Unsystematic risk,</li> <li>• Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification.</li> <li>• Practical Problems on Calculation of Standard Deviation, Variance and Beta.</li> </ul>   |
| III        | Portfolio Management and Security Analysis                                  | <p><b><u>a) Portfolio Management:</u></b><br/>Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.</p> <p><b><u>b) Security Analysis:</u></b><br/>Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis. Uses of Charts: Line Chart, Bar Chart, Candlestick Chart, Mathematical Indicators: Moving Averages, Oscillators.</p>                                       |
| IV         | Theories, Capital Asset Pricing Model and Portfolio Performance Measurement | <p><b><u>a) Theories:</u></b> Dow Jones Theory, Elloit Wave Theory, Efficient Market Theory</p> <p><b><u>b) Capital Asset Pricing Model:</u></b> Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line</p> <p><b><u>c) Portfolio Performance Measurement:</u></b> Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)</p>  |

8) References:

- Kevin. S, Security Analysis and Portfolio Management
- Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management
- Prasanna Chandra, Security Analysis & Portfolio Management
- Sudhindhra Bhatt, Security Analysis and Portfolio Management.

### COURSE DETAILS

1) Title of the Course: Organisational Behaviour-I

2) Course Code : BCH-V-OB1

3) Course Objective: The Course will help the learner –

- To develop the importance of human behavior.
- To describe how people behave under different conditions and understand why people behave as they do. It will provide the Learner to analyze specific strategic human resources demands for future action.
- To synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

**4) Course Outcome (CO) :**

**CO1-** The learner will be able to apply the concept of organizational behavior to understand the behavior of people in the organization.

**CO2-** The learner will be able to analyze the complexities associated with management of individual behavior in the organization.

**CO3-** The learner will be able to analyze the complexities associated with management of the group behavior in the organization.

**CO4-** The learner will be able to understand how organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

**5) Category of Course : Discipline Specific Elective Course**

**6) Semester : V**

**7) Content :**

| <b>MODULE NO.</b> | <b>MODULE TOPIC</b>   | <b>CONTENTS COVERED</b>   |
|-------------------|---|---|
| <b>I</b>          | <b>Introduction to Behaviour and Organisational Behaviour</b> | <ul style="list-style-type: none"> <li>• Individual behaviour: Factors influencing individual differences and Influence of Environment.</li> <li>• Personality: Traits and determinants (Big 5 Model) and Johari window.</li> <li>• Introduction to Organisational Behaviour: Goal of organisational behaviour and scope of organisational behaviour.</li> </ul>  |
| <b>II</b>         | <b>Group dynamics</b>   | <ul style="list-style-type: none"> <li>• Group formation and its types, IQ, EQ and SQ</li> <li>• Power and politics</li> <li>• Team and types of teams and Negotiations.</li> </ul>   |
| <b>III</b>        | <b>Organisational Culture and Motivation</b>                  | <ul style="list-style-type: none"> <li>• Work culture, Transmission of culture.</li> <li>• Organisational Change:- Factors influencing Organisational change, ways of resistance</li> <li>• Motivational Theories: - McClelland and Alderfer, Intrinsic motivation by Ken Thomas;</li> <li>• Behavior modification; Communication and feedback; Motivation practices of 5 prominent organisations.</li> </ul> |
| <b>IV</b>         | <b>Stress and Time Management</b>                             | <ul style="list-style-type: none"> <li>• Organisational conflict - sources, resolution strategies; Organisational culture- concept and determinants;</li> <li>• Organisational change- importance, proactive vs. reactive change, resistance to change, managing change;</li> <li>• Stress- individual and organisational factors, stressors, consequences, prevention and management of stress</li> </ul>    |

## 8) References:

- Aswathappa, K. *Organizational Behaviour; Text, Cases and Games*. Mumbai. Himalaya Publishing House Pvt. Ltd. 2011.
- Ghanekar, Dr. Anjali. *Organizational Behaviour; Concept and Cases*. Pune. Everest Publishing House. 2006.
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 1995.
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 2002
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 2004
- Singh, Yogendra. Pandey, Mamta. *Organizational Behaviour*. Delhi. A.I.T.B.S. Publishers. 2004.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases (3rd Edition)*. India: Pearson.

## Additional Resources

- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

## COURSE DETAILS

### 1) Title of the Course: Compensation Management-I

### 2) Course Code : BCH-V-CM1

### 3) Course Objective:

- To orient learners with financial concepts to enable them to make prudent HR decisions
- To understand the various compensation plans.
- To study the issues related to compensation management and understand the legal framework of compensation management

### 4) Course Outcome (CO) :

CO1 – Learner will understand the various dimensions of Compensation Management used by the companies to attract, retain, motivate and to reward employee performance.

CO2 - Learner will get familiarized with the role of various bodies involved in Compensation Management in any organisation.

### 5) Category of Course : Discipline Specific Elective Course

### 6) Semester : V

### 7) Content:

| MODULE NO. | TOPIC                       | CONTENTS COVERED   |
|------------|-----------------------------|--|
| I          | Foundations of Compensation | <ul style="list-style-type: none"><li>• Theories of compensation;</li><li>• Executive compensation;</li><li>• Challenges of compensation design; alternatives;</li><li>• Compensation policies in India.</li></ul> |

|            |   |  |
|------------|---|--|
| <b>II</b>  | <b>Compensation Plans and HR Professionals Incentives</b> | <ul style="list-style-type: none"> <li>• Meaning, Objectives of Compensation Plans, Role of HR Professionals in Compensation Plans, Types of Compensation: Financial and non-financial, Factors Influencing Compensation Tools: Job based and Skill based, Models: Distributive Justice</li> <li>• Model and Labour Market Model, Dimensions of Compensation 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security Pay Structure: Meaning, Features, Factors, Designing the Compensation System, Compensation Scenario in India.</li> <li>• Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan. Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory.</li> </ul> |
| <b>III</b> | <b>Incentive plans</b>                                    | <ul style="list-style-type: none"> <li>• Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan. Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory.</li> </ul>   |
| <b>IV</b>  | <b>Compensation to Special Groups and Recent Trends</b>   | <ul style="list-style-type: none"> <li>• Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs and Executives.</li> <li>• Human Resource Accounting – Meaning, Features, Objectives and Methods</li> <li>• Recent Trends: Golden Parachutes, e-Compensation, Salary Progression Curve,</li> <li>• Competency and Skill based, broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages.</li> </ul>  |

#### References

- Armstrong, M. And Murlis, H. *Reward Management*. Kogan Page.
- Chhabra T. N. and Rastogi, S. *Compensation Management*. Sun India
- Dunn, J. D. and Stephens, E. C. *Management of Personnel*. Mcgraw, NY
- Milkovich, G. T. & Newman, J. M. *Compensation*. Irvin.
- Henderson, R.O, *Compensation Management*, Pearson Edition
- BD Singh, *Compensation and Reward Management*, Excel Books
- Karen Permant, Joe Knight, *Financial Intelligence for HR Professionals*
- Sharma A.M, *Understanding Wage system*, Himalaya Publishing House, Mumbai

## COURSE DETAILS

1) **Title of the Course: Event Marketing**

2) **Course Code :**

3) **Course Objective:**

The Course will help the learner –

- To understand basic concepts of Event Marketing.
- To impart knowledge to learners about categories of Events.
- To understand segmenting, targeting and positioning in the context of Event Marketing.
- To familiarize learners with trends and challenges in Event Marketing.

4) **Course Outcome (CO) :**

**CO1** – Enables the Learners to enquire the scope of event management practice and come up with new methodologies of working.

**CO2**- Learner will identify business opportunities, developing creative outcomes and build a viable business model and business plan.

**CO3**- Learner will develop good communication skills in order to efficiently interact with clients and articulate ideas and get trained in effective decision-making skills.

5) **Category of Course :** Discipline Specific

6) **Semester :** V

7) **Modules / Units :**

| MODULE NO. | TOPIC   | CONTENTS COVERED   |
|------------|---|--|
| <b>I</b>   | <b>Introduction to Events</b>   | <ul style="list-style-type: none"> <li>• Definition and Meaning of Event Marketing ; The Evolution of Event Marketing,</li> <li>• Advantages of Event Marketing, 5 C’s of Events- Conceptualization, costing, canvassing, customization, carrying-out; Event Designing; Reach; Interaction- Interaction Points, Direct Interaction, Indirect Interaction, Interaction Catalysts or Enablers.</li> <li>• Importance of Events as a Marketing Communication Tool; Events as a Marketing Tool: The Varied Marketing Needs Addressed by Events: Brand Building, Focus on Target Market, Implementation of Marketing Plan, Marketing Research, Relationship Building, Creating opportunities for better deals with different media, Events and their Economic implications.</li> <li>• Concept of Event Creativity, Key Elements of Events: Event Infrastructure; Customer Groups; Clients; Event Organizers; Venue; Media</li> </ul> |
| <b>II</b>  | <b>Segmenting, Targeting and Positioning of Events and Concept of Product in Events</b> | <ul style="list-style-type: none"> <li>• Concept of Market in Events; Segmentation and targeting of the Market for events; Positioning of events-Event Property.</li> <li>• Concept of Product in Events: Benefit Levels-Core, generic, expected, augmented; Categories of Events: Competitive Events, Artistic Expression, Cultural Celebrations, Exhibition Events, Charitable Events ,Special Business Events, Retail Events.</li> <li>• Event Variations- Time Frame Based, Concept Based, Artist Based, Client Industry Based</li> </ul>  |

|            |   |   |
|------------|---|---|
| <b>III</b> | <b>Concept of Pricing and Promotion in Events</b> | <ul style="list-style-type: none"> <li>• Risk Rating, Setting Pricing Objectives, Understanding local legislations and tax laws, Feedback about events from the market, skills required for negotiating the best price, validation against pricing objectives, pricing decisions, Event Charges: Percentage of the total Event Cost, Flat Fee, Package Price, Hourly Rate.</li> <li>• Networking Components: Print Media, Radio, Television, Internet, Outdoor Media, Direct Marketing, Sales Promotion, Public Relations, Merchandising, In-venue Publicity.</li> <li>• Event Sponsorship: Concept of Sponsorship, Sponsorship in a communication context, Synergy between sponsor and Event, Identifying Potential sponsors, Impact Measurement, Practical Sponsor Incentivization, In-Kind Sponsorship.</li> </ul> |
| <b>IV</b>  | <b>Trends and Challenges in Event Marketing</b>   | <ul style="list-style-type: none"> <li>• E-event marketing, Virtual Events, Societal Event Marketing, Green Event, Cause-Related Event Marketing, Sports Event Marketing.</li> <li>• Safety and Security of Event</li> <li>• Crisis Management</li> <li>• Growth of Event Industry in India</li> <li>• Career in Event Marketing</li> </ul>   |

#### 8) References:

- Preston C.A., “Event Marketing: How to successfully promote Events, Festivals, Conventions, and Expositions”, Wiley, Second Edition, 2015
- Gaur Sanjaya Singh and Sanjay V Saggere, “Event Marketing and Management”, Vikas Publishing House Pvt. Ltd. , 2003
- Sharma Diwakar, “Event Planning & Management”, Deep and Deep Publications Pvt. Ltd., 2005
- Hoyle Leonard H., “Event Marketing-How to successfully Promote Events, Festivals, Conventions and Expositions”, Wiley, 2009
- Genadinik Alex, “Event Planning-Management and Marketing for Successful Events”, Create Space Independent Publishing Platform, 2015
- Harichandan C.P., “Event Management”, Global Vision Publishing House, 2010
- Goyal K. Swarup, “Event Management”, Adhyayan Publishers, 2013

### COURSE DETAILS

1) **Title of the Course: Risk Management**

2) **Course Code :**

3) **Course Objective:**

The Course will help the learner –

- To familiarize with the fundamental aspects of risk management and control
- To give a comprehensive overview of risk governance and assurance with special reference to insurance sector
- To introduce the basic concepts, functions, process, techniques of risk management



4) **Course Outcome (CO) :**

CO1 –Learners will understand and assess various types of risk and identify methods to reduce or mitigate the risk.

CO2 – Learners will apply comprehensive overview of risk governance and assurance with special reference to insurance sector

5) **Category of Course :** Discipline Specific

6) **Semester :** V

7) **Modules / Units :**

| MODULE NO. | TOPIC   | CONTENTS COVERED  |
|------------|---|---|
| I          | <b>Introduction, Risk Measurement and Control</b> | <ul style="list-style-type: none"> <li>• Definition, Risk Process, Risk Organization, Key Risks –Interest, Market, Credit, Currency, Liquidity, Legal, Operational</li> <li>• Risk Management V/s Risk Measurement – Managing Risk, Diversification,, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations</li> <li>• Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure, Analysis, Risk Immunization, Risk and Summary Measures – Simulation Method, Duration Analysis, Linear and other Statistical Techniques for Internal Control</li> </ul> |
| II         | <b>Risk Avoidance and ERM</b>                     | <ul style="list-style-type: none"> <li>• <b>Risk Hedging Instruments and Mechanism:</b><br/>Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return, Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation</li> <li>• <b>Enterprise Risk Management:</b><br/>Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk, Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register</li> </ul>  |
| III        | <b>Risk Governance and Assurance</b>              | <ul style="list-style-type: none"> <li>• <b>Risk Governance:</b><br/>Importance and Scope of Risk Governance, Risk and Three Lines of Defense, Risk Management and Corporate Governance</li> <li>• <b>Risk Assurance:</b><br/>Purpose and Sources of Risk Assurance, Nature of Risk Assurance, Reports and Challenges of Risk</li> <li>• <b>Risk and Stakeholders Expectations:</b><br/>Identifying the Range of Stakeholders and Responding to Stakeholders Expectations</li> </ul>  |
| IV         | <b>Risk Management in Insurance</b>               | <ul style="list-style-type: none"> <li>• <b>Insurance Industry:</b><br/>Global Perspective, Regulatory Framework in India, IRDA - Reforms, Powers, Functions and Duties. Role and Importance of Actuary</li> <li>• <b>Players of Insurance Business:</b><br/>Life and Non- Life Insurance, Reinsurance, Bancassurance, Alternative Risk Trance, Insurance Securitization, Pricing of Insurance products, Expected Claim Costs, Risk Classification</li> <li>• <b>Claim Management:</b></li> </ul>   |

|  |  |   |
|--|--|---|
|  |  | General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium |
|--|--|---|

### 8) References:

- Thomas S. Coleman, Quantitative Risk Management : A Practical Guide to Financial Risk
- Steve Peterson, Investment Theory and Risk Management
- Risk Management , M/s Macmillan India Limited
- Theory & Practice of Treasury Risk Management: M/s Taxman Publications Ltd.
- Sim Segal, Corporate Value of ERM
- Dr. G Kotreshwar, Risk Management : Insurance and Derivatives, Himalaya Publishing House

### COURSE DETAILS

1) **Title of the Course: Direct Taxes**

2) **Course Code : BCH-V-DTAX**

3) **Course Objective:**

- To get aware of the various provisions of Income Tax Law in India
- To develop the understanding of the various provisions of Income Tax Law
- To acquire the ability to analyze and interpret the provisions of Income Tax Law
- To develop the ability to apply the knowledge of Income Tax provisions in making basic Computation of Total Income

4) **Course Outcome (CO) :**

**CO1** - The learner will understand the Basic concepts of Income Tax Act

**CO2** - The learner will be able to determine Residential Status of a person in India on the basis of which the learner will be able determine the Scope of Total Income

**CO3** - The learner will understand five heads of income and will be able to classify all the incomes in the respective heads

**CO4** - The learner will understand the benefits of Deductions available under Chapter VI-A of Income Tax and will be able to make basic Computation of Total Income after taking available deductions

5) **Category of Course : Core Course**

6) **Semester : V**

7) **Total Hours: 60 hours**

8) **Total Credits: 4 credits**

9) **Evaluation Pattern :**

a) **Total Marks: 100 Marks (10 Point Grading)**

b) **Passing Criteria: 40 % (4 Grade Points)**

c) **Marking Scheme: 60:40 Pattern**

| Marking Scheme                         | Total Marks      | Passing Marks   |
|--|------------------|-----------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks         | 24 Marks        |
| Continuous Internal Assessment (CIA) : | 40 Marks         | 16 Marks        |
| <b>Total</b>                           | <b>100 Marks</b> | <b>40 Marks</b> |

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

| <b><u>ASSESSMENT</u></b>   | <b><u>MARKS</u></b>    |
|--|------------------------|
| Periodical Class Tests / Case study /Online test   | 20 Marks               |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks               |
| Active participation in routine class instructional deliveries   | 05 Marks               |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks               |
| <b><u>TOTAL :</u></b>  | <b><u>40 Marks</u></b> |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

e) **Paper Pattern:**

**a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| <b>Question No.</b> | <b>Sub-Question</b> | <b>Type of Question</b>   | <b>Sub- Question Marks</b> | <b>Total Marks</b> |
|---------------------|---------------------|---|----------------------------|--------------------|
| Q.1.                | A.<br>B.            | Full length Practical Question OR<br>Full length Practical Question                                   |                            | 15                 |
| Q.2.                | A.<br>B.            | Full length Practical Question OR<br>Full length Practical Question                                   |                            | 15                 |
| Q.3.                | A.<br>B.            | Full length Practical Question OR<br>vii) Practical Question<br>viii) Practical Question              | 8<br>7                     | 15                 |
| Q.4.                | A.<br>B.            | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                            | 15                 |

**10) Content:**

| <b>MODULE NO.</b> | <b>TOPIC</b>   | <b>CONTENTS COVERED</b>   |
|-------------------|--|---|
| <b>I</b>          | <b>Definitions, Basis of Charge and Exclusions from Total Income</b> | <ul style="list-style-type: none"> <li>• <b>Definitions u/s 2 :</b> Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</li> <li>• <b>Basis of Charge :</b> Section 3 to 9 - Previous Year, Residential Status, Scope Of Total Income, Deemed Income</li> <li>• <b>Exclusions from Total Income:</b> Section 10 - restricted to, Agricultural Income, Sums Received from HUF by Member, Share of Profit from Firm, Casual &amp; Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</li> </ul> <p><b>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</b></p> |
| <b>II</b>         | <b>Heads of Income</b>   | <ul style="list-style-type: none"> <li>• <b>Income from Salary :</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</li> </ul>  |

|   |  |  |
|---|--|--|
|   |  | <ul style="list-style-type: none"> <li>• <b>Income From House Property</b> : Section 22 – 27, Including Section 2 – Annual Value</li> <li>• <b>Profits &amp; Gains From Business &amp; Profession</b> : Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA &amp; 44AE including : Section 2 – Business</li> <li>• <b>Capital Gains</b> : Section 45, 48, 49, 50, 54 and 55</li> <li>• <b>Income from Other Sources</b>: Section 56 – 59</li> </ul>   |
| <b>III</b>  | <b>Deductions under Chapter VI - A</b> | <ul style="list-style-type: none"> <li>• <b>80 A</b> - Restriction on claim in Chapter VI- A deductions</li> <li>• <b>80 C</b> - Payment of LIC/PF and other eligible investments</li> <li>• <b>80CCC</b> - Contribution to certain Pension Fund</li> <li>• <b>80D</b> - Medical Insurance Premium</li> <li>• <b>80 DD</b> - Maintenance and medical treatment of handicapped dependent</li> <li>• <b>80E</b> - Interest on Educational Loan</li> <li>• <b>80 TTA</b> - Interest on Saving Bank account</li> <li>• <b>80U</b> - Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</li> </ul> |
| <b>IV</b>   | <b>Computation of Total Income</b>     | <ul style="list-style-type: none"> <li>• Computation of Total Income of Individual and HUF with respect to above heads and deductions</li> </ul>   |
| <p><b>Note :</b> Relevant Law / Statute / Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notification.</p> |  |  |

### 11) References:

- V. K. Singhania, *Direct Taxes Law & Practice*, Taxmann
- Ahuja, Gupta, *Systematic Approach to Direct Tax*, Bharat Law House
- V. K. Singhania, *Income Tax Ready Reckoner*, Taxmann
- T. N. Manoharan, *Direct Tax Laws*, Snow White
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
- Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann
- Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication

### COURSE DETAILS

#### 1) Title of the Course: Auditing

#### 2) Course Code : BCH-V-AUD

#### 3) Course Objective:

- a. This course will help the learner to understand the principles of audit, types of audit, their advantages and disadvantages and relevant accounting concepts.
- b. This course will enable learner to understand audit planning, audit programme and concepts related to audit working papers.
- c. It will help the learner to understand the various auditing techniques like test check, audit sampling etc. and obtain information regarding internal audit.
- d. Learner will be equipped with the knowledge and skill to perform auditing techniques like vouching and verification.

e. The learner will also understand key concepts regarding company audit.

**4) Course Outcome (CO) :**

After completion of this course, learner will be able to

**CO1:** Understand the principles of audit, types of audit, their advantages, disadvantages, and some of the accounting concepts relevant to auditing.

**CO2:** Develop the skills required for audit planning, audit programme and concepts related to audit working papers.

**CO3:** Acquire the skill for the various auditing techniques like test check, audit sampling etc. and obtain information regarding internal audit.

**CO4:** Perform auditing techniques like vouching and verification.

**CO5:** Understand key concepts regarding company audit.

**5) Category of Course :** Core Course

**6) Semester :** V

**7) Total Hours:** 60 hours

**8) Total Credits:** 4 credits

**9) Evaluation Pattern :**

- a. Total Marks: 100 Marks (10 Point Grading)
- b. Passing Criteria : 40 % ( 4 Grade Points)
- c. Marking Scheme: 60:40 Pattern

| MARKING SCHEME                         | TOTAL MARKS | PASSING MARKS |
|--|-------------|---------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks    | 24 Marks      |
| Continuous Internal Assessment (CIA) : | 40 Marks    | 16 Marks      |
| TOTAL :                                | 100 Marks   | 40 Marks      |

**d) Mode of Evaluation of Answer-book:** Online/Offline

**e) Paper Pattern:**

**a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>i) Practical Question<br>ii) Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                     | 15          |

**Continuous Internal Assessment (CIA): (40 Marks, Passing 16 Marks)**

| Assessment   | Marks    |
|--|----------|
| Group Discussion/Periodical Class Tests /Online test | 20 Marks |

|  |                 |
|--|-----------------|
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

**10) Contents :**

| <b>Module</b> | <b>Module Title &amp; Contents</b>   | <b>Lectures</b> |
|---------------|--|-----------------|
| <b>I</b>      | <p><b><u>Introduction to Auditing</u></b></p> <p><b>a) Basics</b><br/>Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit</p> <p><b>b) Errors and Frauds</b><br/>Definition, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in respect of fraud</p> <p><b>c) Principles of Audit</b><br/>Integrity, Objectivity, and Independence, Confidentiality, skills and Competence, Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p><b>d) Audit Types</b><br/>Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</p> <p><b>e) Miscellaneous</b><br/>Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, True and Fair</p> <p><b>f) Accounting Concepts Relevant to Auditing</b><br/>Materiality, Going Concern</p> | 12              |
| <b>II</b>     | <p><b><u>Audit Planning, Procedures and Documentation</u></b></p> <p><b>a) Audit Planning</b><br/>Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan</p> <p><b>b) Audit Programme</b><br/>Meaning, Factors Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing work, Overall Audit Approach</p> <p><b>c) Audit Working Papers</b><br/>Meaning, importance, Factors determining Form and Contents, Main Functions /Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p><b>d) Audit Notebook</b><br/>Meaning structure, Contents, General Information Current Information Importance</p>  | 12              |

|     |  |           |
|-----|--|-----------|
| III | <p><b><u>Auditing Techniques and Internal Audit introduction</u></b></p> <p><b>a) Test Check</b><br/>Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages and precautions</p> <p><b>b) Audit Sampling</b><br/>Audit Sampling, meaning, purpose, factors in determining sample size -Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items, Evaluation of Sample Results, auditors Liability in conducting audit based on samples</p> <p><b>c) Internal Control</b><br/>meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries</p> <p><b>d) Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></p> <p><b>e) Internal Audit</b><br/>meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit,, Internal Checks Vs Internal Audit</p> | 12        |
| IV  | <p><b><u>Auditing Techniques: Vouching</u></b></p> <p><b>a) Vouching</b></p> <p><b>b) Audit of Income</b><br/>Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received</p> <p><b>c) Audit of Expenditure</b><br/>Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p>  | 08        |
| V   | <p><b><u>Auditing Techniques: Verification</u></b></p> <p><b>a) Audit of Assets</b><br/>Book Debts / Debtors, Stocks - Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights / Patents / Know-How, Plant and Machinery, Land and Buildings, Furniture and Fixtures</p> <p><b>b) Audit of Liabilities</b><br/>Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities</p>  | 08        |
| VI  | <p><b><u>Introduction to Company Audit</u></b><br/>Qualifications and Disqualifications<br/>Appointments - First and subsequent auditors<br/>Reappointment, Removal of auditor</p>   | 08        |
|     | <b>Total</b>   | <b>60</b> |

### 11) References:

- Gupta, Kamal. (2004). *Contemporary Auditing*. Tata Mc-Graw Hill. New Delhi
- B.N. Tandon, B.N. (2013). *A Hand-Book of Practical Auditing*. S. Chand and Co. New Delhi
- Gupta, K & Arora, A. (2004). *Fundamentals of Auditing*. Tata McGraw Hill. New Delhi

- Kumar, R & Sharma,V. (2015). *Auditing: Principles and Practice*. PHI Learning Pvt. Ltd. New Delhi
- Basu, S.K. (2020). *Auditing and Assurance for CA IPC*. Pearson Education. New Delhi
- Gupta, K. (1980). *Contemporary Auditing*. McGraw Hill Education Pvt. Ltd. New Delhi

### COURSE DETAILS

1) **Title of the Course: Financial Management -I**

2) **Course Code : BCH-V-FM1**

3) **Course Objective:**

- This course will help the learner to familiarize the students with the principles and practice of financial management.
- This course will enable learner to understand the nature and scope of financial management as well as time value of money and risk return trade off.
- It will help the learner to understand capital budgeting process and capital budgeting techniques.
- Learner will be equipped with the knowledge regarding various capital structure theories and factors affecting capital structure decisions in a firm

4) **Course Outcome (CO) :**

After completion of this course, learner will be able to-

**CO1:** Explain the nature and scope of financial management as well as time value of money and risk return trade off

**CO2:** Analyse capital budgeting process and capital budgeting techniques

**CO3:** Estimate various capital structure theories and factors affecting capital structure decisions in a firm

**CO4:** Apply the concept of capital budgeting accept or reject a proposal and do capital rationing

5) **Category of Course : Core Course**

6) **Semester : V**

7) **Total Hours:** 60 hours

8) **Total Credits:** 4 credits

9) **Evaluation Pattern :**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

| MARKING SCHEME                         | TOTAL MARKS | PASSING MARKS |
|--|-------------|---------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks    | 24 Marks      |
| Continuous Internal Assessment (CIA) : | 40 Marks    | 16 Marks      |
| <b>TOTAL :</b>                         | 100 Marks   | 40 Marks      |

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:**

a) **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question   | Sub- Question Marks | Total Marks |
|--------------|--------------|--|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question      OR<br>Full length Practical Question |                     | 15          |



|      |          |   |        |    |
|------|----------|---|--------|----|
| Q.2. | A.<br>B. | Full length Practical Question OR<br>Full length Practical Question                                   |        | 15 |
| Q.3. | A.<br>B. | Full length Practical Question OR<br>i) Practical Question<br>ii) Practical Question                  | 8<br>7 | 15 |
| Q.4. | A.<br>B. | Objective Questions (MCQ / True or False / Match<br>the following) OR<br>Short Notes (any 3 out of 5) |        | 15 |

**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

| Assessment   | Marks           |
|--|-----------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

**10) Modules / Units :**

| Module     | Module Title & Contents  | Lectures  |
|------------|--|-----------|
| <b>I</b>   | <b><u>Introduction to Financial Management:</u></b><br>Introduction, Meaning, Importance, Scope and Objectives (Profit vs Value Maximization). The Time Value of Money, Present Value, Internal Rate of Return, Bonds Returns, The Returns from Stocks, Annuity Techniques of Discounting, Techniques of Compounding   | 15        |
| <b>II</b>  | <b><u>Investment Decisions:</u></b><br>Introduction. Purpose of Capital Budgeting Capital Budgeting Process, Types of Capital Investment Decisions Project Cash Flows and Net Profit Approval, Basic Principle of Measuring Project Cash Flows: Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability Technique for Measurement of Cash Flow Capital Budgeting Techniques(Only Time Adjusted / Discounted Cash Flows) Net Present Value, PI, IRR, Discounted Pay Back, Capital Rationing (Excluding Comparison of IRR with Required Rate of Return i.e. Cut off Rate, IRR and Mutually Exclusive Projects with Unequal Lives, Multiple IRR) | 15        |
| <b>III</b> | <b><u>Types of Financing:</u></b><br>Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term   | 15        |
| <b>IV</b>  | <b><u>Cost of Capital:</u></b><br>Introduction, Definition and Importance of Cost of Capital Measurement of Cost of Capital ,WACC (Weighted Average Cost of Capital)<br>Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.  | 15        |
|            | <b>Total</b>   | <b>60</b> |

## 11) References:

- Khan, M.Y. Khan and Jain P.K. (2011). *Financial management: Text and Problems*. Tata McGrawHill
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I M. (2016). *Financial Management*. Vikas Publications
- Rustagi, R.P. (2020). *Fundamentals of Financial Management*. Taxmann. New Delhi
- Sharma, S.K. and Sareen, Rachan. (2018). *Fundamentals of Financial management*, Sultan Chand & Sons (P) Ltd.
- Singh, Preeti. (2015). *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
- Singh, J.K. (2016). *Financial Management- Theory and Practice*. Galgotia Publishing House, Delhi
- Singh, Surender. and Kaur, Rajeev. (2020). *Fundamentals of Financial Management*. SCHOLOR Tech Press, New Delhi
- Tripathi, Vanita. (2017). *Basic Financial Management*, Taxmann Publications.
- Chandra, P. (2007). *Financial Management-Theory and Practice.*, Tata McGraw Hill.
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. (2014). *Corporate Finance*. Tata McGraw Hill.
- Srivastava, Rajiv., and Mishra, Anil. (2011). *Financial Management*. Oxford University Press, UK

## COURSE DETAILS

1. **Title of the Course:** Financial Reporting & Analysis
2. **Semester:** V
3. **Course Code:** BCH2055B
4. **Course Objective:**
  - a. This course will help the learner to develop an ability to understand the basic framework of financial reporting.
  - b. This course will help the learner to analyse the financial statements with the help of different accounting tools.
  - c. This course will help the learner to interpret the financial statements after analysis with reference to accounting standards laid down for the same.
5. **Category of Course:** Discipline Specific Core Course
6. **Duration of course:** One Semester
7. **Intake capacity:** 60 learners
8. **Attendance:** Minimum 75%
9. **Total Credits:** 4 credits
10. **Fee Structure:**
11. **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
12. **Per week Work-load of the Teacher:** 4 lectures per week

13. **Total modules:** 4 modules

| <b>Module</b> | <b>Module Title &amp; Contents</b>  | <b>Lectures</b> |
|---------------|---|-----------------|
| <b>I</b>      | <p><b><u>Introduction &amp; Disclosures</u></b><br/>                     Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements<br/>                     Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website</p> | 15              |
| <b>II</b>     | <p><b><u>Techniques of Analysis of Financial Statements</u></b><br/>                     Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.</p>  | 20              |
| <b>III</b>    | <p><b><u>Case Study - Analysis of Financial Statement</u></b><br/>                     Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis</p>  | 10              |
| <b>IV</b>     | <p><b><u>Emerging Trends in Reporting</u></b><br/>                     Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies<br/>                     Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation, Value Added Statement</p>   | 15              |
| <b>Total</b>  |   | <b>60</b>       |

14. **Evaluation Pattern:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

| <b>Marking Scheme</b>                    | <b>Total Marks</b> | <b>Passing Marks</b> |
|--|--------------------|----------------------|
| Semester End Exam (SEE):<br>Written Exam | 60 Marks           | 24 Marks             |
| Continuous Internal Assessment (CIA):    | 40 Marks           | 16 Marks             |
| <b>Total</b>                             | <b>100 Marks</b>   | <b>40 Marks</b>      |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

### 17. Paper Pattern:

#### a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>ix) Practical Question<br>x) Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False / Match the following)<br>OR<br>Short Notes (any 3 out of 5) |                     | 15          |

#### b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)

| Assessment   | Marks           |
|--|-----------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

### 18. Course Outcomes:

After completion of this course, learner will be able to

- CO1:** Describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2:** Identify major disclosures to be made in the annual report by the listed companies
- CO3:** Explain techniques of analysis of financial statements
- CO4:** Analyse and interpret financial statements of companies using the case study method
- CO5:** Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting

### 19. References:

- Bhattacharya, K Ashish. (2020). *Corporate Financial Reporting and analysis*. PHI learning, Delhi.
- Gupta, Ambrish, (2018). *Financial Accounting for Management: An Analytical Perspective*, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, (2018). *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. (2018). *Financial Reporting and Analysis*. Wisdom Publications, Delhi.
- George J. Benston et. (2006). *AI, World Financial Reporting*, Oxford University Press.
- Gibson, C. H., (2008). *Financial reporting and analysis*. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. (2021). *Financial Reporting and Analysis*. McGraw Hill Education R.K. Mautz and William G. May, (1978). *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.

**SEMESTER – VI**  
**COURSE DETAILS**

1) **Title of the Course: Foreign Trade Management**

2) **Course Code : BCH-VI-FTM**

3) **Course Objective:**

The Course will help the learner –

- To familiarise learners with the fundamentals of foreign trade
- To understand the nuances of export marketing -its risks and potentials
- To enlighten learners about various export finance options and make them accustomed with procedures and documentation.

4) **Course Outcome (CO) :**

- **CO1** – It will develop the ability and confidence of the learners to understand and practice their role in Export/Import business in national economy.
- **CO2**- It will help to develop the knowledge and skills required for entering into and expanding international business.
- **CO3**- The learner will gain confidence to get career opportunities in export field due to their technical knowledge about documentation etc.

5) **Category of Course :** Core Course

6) **Semester :VI**

7) **Modules / Units :**

| MODULE NO. | TOPIC  | CONTENTS COVERED  |
|------------|--|---|
| <b>I</b>   | <b>Introduction to Foreign Trade</b>   | <ul style="list-style-type: none"> <li>• Meaning, need, importance of foreign trade, factors affecting foreign trade, problems of international trade, theories of international trade</li> </ul>   |
| <b>II</b>  | <b>Export finance banking and exchange regulations, export procedure and documentation</b> | <ul style="list-style-type: none"> <li>• Export pricing, objectives of pricing, terms of pricing</li> <li>• Trade blocks and regional co-operation, costing and pricing for exports.</li> <li>• Methods of payments</li> <li>• Features of Pre- Shipment and Post Shipment Finance</li> <li>• Role of Commercial Banks, EXIM Bank, SIDBI In financing exporters; Role of ECGC</li> <li>• Exchange control-objectives, procedures, methods, effect, exchange rate adjustments</li> <li>• International economic institution-World bank, IMF,WTO, UNCTAD</li> </ul> |
| <b>III</b> | <b>Export procedure and documentation</b>  | <ul style="list-style-type: none"> <li>• Registration with different authorities; Pre-shipment procedure involved in Exports; Procedure of Quality Control and Pre- shipment Inspection</li> <li>• Shipping and Custom Stage Formalities</li> <li>• Post- Shipment Procedure for realization of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking (LUT)</li> <li>• Importance of commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/ Bill of Export, Consular Invoice, Certificate of origin</li> </ul>      |
| <b>IV</b>  | <b>Foreign trade policy</b>  | <ul style="list-style-type: none"> <li>• Balance of payment, objectives of trade policy, instruments of trade policy-tariff, quantitative restrictions</li> </ul>   |

|  |  |   |
|--|--|---|
|  |  | <ul style="list-style-type: none"> <li>• Foreign Trade Policy (FTP) 2015-20- Highlights and Implications, Export Trade Facilitations and ease of doing business as per the new FTP, free trade policy, protection policy</li> <li>• Role of Directorate General of Foreign Trade ( DGFT), Negative list of Exports, Deemed Export</li> <li>• Benefits to Status Holders and Towns of Excellence: Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAS) Integrated Industrial Area ( SEZ), EOU, AEZ</li> </ul> |
|--|--|---|

### 8) References:

- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20<sup>th</sup> Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014

### COURSE DETAILS

1) **Title of the Course: Corporate Governance**

2) **Course Code :** BCH-VI-CG

3) **Course Objective:**

The Course will help the learner –

- To understand significance of ethics and ethical practices in business which are indispensable for the progress of a country
- To learn the applicability of ethics in functional areas
- To Identify ethical dilemmas and understand their implications
- To enable learners, understand the scope of Corporate Governance

4) **Course Outcome (CO) :**

**CO1-** The learner would be able to apply theoretical and practical approaches to business ethics, CSR and CG relevant to contemporary environment.

**CO2-** The learner would be able to promote ethical standards at work place and provide a consistent example of desired ethical conduct.

**CO3-** The learner would be able to demonstrate a critical appreciation of importance of corporate responsibility and how it relates to corporate strategy.

5) **Category of Course :** Core Course

6) **Semester :** VI

7) Contents :

| MODULE NO. | TOPIC   | CONTENTS COVERED   |
|------------|---|--|
| I          | <b>Introduction to Business Ethics</b>                              | <ul style="list-style-type: none"> <li>• Definition, Meaning, Nature of Ethics, Meaning of Moral &amp; Ethics.</li> <li>• Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature.</li> <li>• Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional</li> <li>• Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright.</li> <li>• Ethics relating to Free and Perfect Competitive Market.</li> </ul>   |
| II         | <b>Application of Ethical Theories in Business</b>                  | <ul style="list-style-type: none"> <li>• Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (Ii) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhian Approach in Management and Trusteeship, Importance and Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth in Advertising). Ethical Issues in Finance,</li> </ul>   |
| III        | <b>Introduction to Corporate Governance</b>                         | <ul style="list-style-type: none"> <li>• Definition &amp; Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business</li> <li>• Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance,</li> <li>• Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).</li> </ul>   |
| IV         | <b>Genesis and Implementation of corporate Governance in India:</b> | <ul style="list-style-type: none"> <li>• Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of</li> <li>• Corporate Governance and Issues in Corporate Governance.</li> <li>• Values: Meaning, Types Teaching from Scriptures like Gita, Quran, Bible Value Systems in Business.</li> <li>• Implementation of Corporate Governance</li> <li>• Role of Board of Directors and Board Structure, Role of the Non-executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non</li> <li>• Accounting Regulations in Corporate Governance, Corporate Governance &amp;CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.</li> </ul> |

|          |                        |   |
|----------|------------------------|---|
| <b>V</b> | <b>Global Scenario</b> | <ul style="list-style-type: none"> <li>• Business Ethics in Global Economy.</li> <li>• Ethics in the Context of Global Economy, Relationship between Business Ethics &amp; Business Development, Role of Business Ethics in Building a Civilized Society.</li> <li>• Corporate Governance and Issues Related to Scams</li> <li>• Corruption: Meaning, Causes, Effects.</li> <li>• Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.</li> </ul> |
|----------|------------------------|---|

### 8) References:

- Laura P. Hartman, Joe DesJardins, Business Ethics, McGraw Hill, 2nd Edition
- C. Fernando, Business Ethics – An Indian Perspective, Pearson, 2010
- Joseph DesJardins, An Introduction to Business Ethics, Tata McGraw Hill, 2nd Edition
- Richard T DeGeorge, Business Ethics, Pearson, 7th Edition
- Dr.A.K. Gavai, Business Ethics, Himalaya Publishing House, 2008
- S.K. Mandal, Ethics in Business and Corporate Governance, McGraw Hill, 2010
- Laura Pincus Hartman, Perspectives in Business Ethics, McGraw Hill International Editions.

### COURSE DETAILS

1) **Title of the Course: E- Commerce -II**

2) **Course Code : BCH-VI-ECOMM2**

3) **Course Objective:**

To enhance skills for effective and contemporary applications of E-commerce.

4) **Course Outcome (CO) :**

CO1: understand security and legal aspects of E-Commerce.

CO2: familiarize with basic business operations such as E-Marketing and E-Finance

CO3: understand Digital Economy.

CO4: to understand the problems and opportunities of e-commerce in India

5) **Category of Course : Discipline Specific Elective Course**

6) **Semester : VI**

7) **Modules / Units :**

**Module I: Security and Legal Aspects of E-commerce:** E-commerce security – meaning and issues. 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, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

**Module II: E-Marketing:** Marketplace v/s Markspace, 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.

**Module III: E- Finance:** Areas of e-financing, e-banking, traditional vs/ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

**Module IV: Digital economy:** Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.



State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.

### 8) References:

1. Daniel Amor, E Business R(Evolution), Pearson Edude.
2. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
4. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata

### COURSE DETAILS

**1) Title of the Course: Advertising- II**

**2) Course Code : BCH-VI-ADV2**

**3) Course Objective:**

- It identifies creativity relevant to selected media, to orient learners towards the practical aspects and techniques of advertising.
- It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.
- It would motivate students to consider career options in the field of advertising

**4) Course Outcome (CO) :**

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

1. Learn the practical aspects and techniques of advertising.
2. To lay down a foundation for their careers related to advertising and marketing.

**5) Category of Course : Discipline Specific Elective Course**

**6) Semester : VI**

**7) Modules / Units :**

| <b>Module-I</b>   | <b>Hours</b> |
|---|--------------|
| <p><b><u>Planning advertising Campaign</u></b><br/>           Advertising Campaign- Concept, need, steps in planning campaign, determining advertising objectives-AIDA and DAGMAR model.<br/>           Advertising budget – Meaning, factors to be considered for advertising budget, methods of setting advertising budgets (Fixed Guideline method, Task Method, Subjective method)<br/>           Media Planning- Meaning, Process, factors to be considered while selecting media, media scheduling strategies.</p>  | <b>12</b>    |
| <p><b>Module-II</b></p> <p><b><u>Fundamentals of Creativity in Advertising</u></b><br/>           Creativity- Concept and Importance, Creative brief.<br/>           Visualisation - Meaning, Techniques.<br/>           Buying Motives –Meaning,features,types<br/>           Selling Points – Meaning, Features.<br/>           Advertising Appeals – Meaning, Essentials, Types.<br/>           USP<br/>           High Involvement Products, Low Involvement Products- meaning, features.<br/>           Creativity through Endorsements: Endorsers, types-advantages and disadvantages</p> | <b>11</b>    |
| <b>Module-III</b>   |              |

|   |           |
|---|-----------|
| <b><u>Execution of Advertising</u></b>  | <b>12</b> |
| <ul style="list-style-type: none"> <li>• Preparing print ads: Essentials of Copywriting, Copy – Elements, Types,</li> <li>• Layout- Principles, Illustration - Importance. types</li> <li>• Creating broadcast ads: Execution Styles, Jingles and Music</li> <li>• Importance, Concept of Storyboard</li> </ul>               |           |
| <b>Module-IV</b>  |           |
| <b><u>Evaluation of Advertising</u></b>   | <b>10</b> |
| Pre-testing & Post testing advertising effectiveness – Meaning, Objectives<br>Pre-testing methods- Checklist, Consumer Jury, Sales Test Area, Portfolio Test, Projective Techniques.<br>Post-testing Methods – Readership Survey Method, Recognition & Recall Test, Inquiry & Coupon Response Method, Attitude & Opinion Test |           |
| <b>Total</b>  | <b>45</b> |

### 8) References:

- Belch, G. E., & Belch, M. A. (2017), Advertising and promotion: An integrated marketing communications perspective, 11<sup>th</sup> Edition, Boston: McGraw-Hill.
- Raghuvir Singh, Sangeeta Sharma (2006), Advertising: Planning and Implementation, Prentice Hall
- Batra, Myers and Aaker, (2008), Advertising Management, 5th Edition, – Pearson Education
- Ruchi Gupta, (2012), Advertising Principles and Practice – S.Chand Publishing
- Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989.
- Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011.Pearson.

### **COURSE DETAILS**

#### 1) Title of the Course: International Finance

#### 2) Course Code : BCH-V-IF1

#### 3) Course Objective:

The Course will help the learner –

- To familiarize with the fundamental aspects of various issues associated with International Finance
- To get a comprehensive overview of International Finance as a separate area in International Business
- To get introduced to the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalized Market.

#### 4) Course Outcome (CO) :

**CO1-** The learner will be able to learn the scope of International Finance and to understand the challenges faced

**CO2-** The learner will learn concepts of International Monetary System.

**CO3-** The learner will understand the functions of foreign exchange market and understand the factors affecting exchange rate.

**CO4 -** The learner will be able to get an overview of currency options, equity market and capital budgeting.

**CO5 -** The learner will know types of risk, types of taxation and Project Appraisal approach.

#### 5) Category of Course : Discipline Specific Elective Course

#### 6) Semester : VI

7) Modules / Units :

| MODULE NO. | MODULE TOPIC   | CONTENTS COVERED  |
|------------|--|---|
| I          | Fundamentals of International Finance.                                       | <ul style="list-style-type: none"> <li>• <b><u>Introduction to International Finance:</u></b> Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance.</li> <li>• <b><u>Balance of Payment:</u></b> Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption.</li> <li>• <b><u>International Monetary Systems:</u></b> Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed &amp; Flexible Exchange Rate System.</li> <li>• <b><u>An introduction to Exchange Rates:</u></b> Foreign Bank Note Market, Spot Foreign Exchange Market, Exchange Rate Quotations, Direct &amp; Indirect Rates, Cross Currency Rates, Spread &amp; Spread %, Factors Affecting Exchange Rates</li> </ul> |
| II         | Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives | <ul style="list-style-type: none"> <li>• <b><u>Foreign Exchange Markets:</u></b> Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions &amp; Settlement Date, Exchange Rate Quotations &amp; Arbitrage, Forward Quotations (Annualized Forward Margin)</li> <li>• <b><u>International Parity Relationships &amp; Foreign Exchange Rate:</u></b> Interest Rate Parity, Purchasing Power Parity &amp; Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets &amp; Interest Rates (Domestic &amp; Offshore Markets, Money Market Instruments)</li> <li>• <b><u>Currency &amp; Interest Rate Futures:</u></b> Introduction to Currency Options (Option on Spot, Futures &amp; Futures Style Options), Futures Contracts, Markets &amp; the Trading Process, Hedging &amp; Speculation with Interest Rate Futures, Currency Options in India.</li> </ul>   |
| III        | World Financial Markets & Institutions & Risks                               | <ul style="list-style-type: none"> <li>• <b><u>Euro Currency Bond Markets:</u></b> Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control Regulation of Euro Bond Market</li> <li>• <b><u>International Equity Markets &amp; Investments:</u></b> Introduction to International Equity Market, International Equity Market Benchmarks, Risk &amp; Return from Foreign Equity Investments,</li> </ul>   |

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|----|---|--|
|    |   | <p>Equity Financing in the International Markets, Depository Receipts – ADR,GDR,IDR</p> <ul style="list-style-type: none"> <li>• <b><u>International Foreign Exchange Markets:</u></b> Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope &amp; Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market</li> <li>• <b><u>International Capital Budgeting:</u></b> Meaning of Capital Budgeting, Capital Budgeting Decisions, Incremental Cash Flows, Cash Flows at Subsidiary and Parent Company, Repatriation of Profits, Capital Budgeting Techniques – NPV.</li> </ul>   |
| IV | <b>Foreign Exchange Risk, Appraisal &amp; Tax Management.</b> | <ul style="list-style-type: none"> <li>• <b><u>Foreign Exchange Risk Management:</u></b> Introduction to Foreign Exchange Risk Management, Types of Risk, Trade &amp; Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage Speculation</li> <li>• <b><u>International Tax Environment:</u></b> Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, and Benefits towards Parties doing Business Internationally, Tax Havens Tax Liabilities.</li> <li>• <b><u>International Project Appraisal:</u></b> Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal</li> </ul> |

#### 8) References:

- P G Apte, International Financial Management, 5th Edition, The McGraw Hill
- Cheol . S. Eun & Bruce G. Resnick, International Finance Management
- Maurice D. Levi, International Finance – Special Indian Edition
- Prakash G. Apte, International Finance – A Business Perspective
- V A.Aadhani, International Finance

#### COURSE DETAILS

##### 1) Title of the Course: **Organisational Behaviour-II**

##### 2) Course Code : BCH-VI-OB2

##### 3) Course Objective:

The Course will help the learner –

- To help the Learners to develop cognizance of the importance of human behavior.
- To enable Learners to describe how people behave under different conditions and understand why people behave as they do.
- To provide the Learners to analyze specific strategic human resources demands for future action.
- To enable Learners to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

##### 4) Course Outcome (CO) :

**CO1:** To understand the applicability of the concept of organizational behavior to understand the behavior of people in the organization.

**CO2:** To understand the applicability of analyzing the complexities associated with management of individual behavior in the organization.

**CO3:** Analyze the complexities associated with management of the group behavior in the organization.

**CO4:** Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.

5) **Category of Course : Discipline Specific Elective Course**

6) **Semester : VI**

7) **Content :**

| <b>MODULE NO.</b> | <b>TOPIC</b>                       | <b>CONTENTS COVERED</b>   |
|-------------------|------------------------------------|---|
| <b>I</b>          | <b>The Individual Behaviour</b>    | <ul style="list-style-type: none"> <li>• Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</li> <li>• Perception-Meaning, Factors Influencing Perception, Attribution Theory, Empathy.</li> <li>• Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</li> <li>• Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles</li> </ul> |
| <b>II</b>         | <b>The Group Dynamics</b>          | <ul style="list-style-type: none"> <li>• Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</li> <li>• Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</li> <li>• Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</li> <li>• Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</li> </ul>   |
| <b>III</b>        | <b>The Organizational Dynamics</b> | <ul style="list-style-type: none"> <li>• Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</li> <li>• New design options: Team structure, Virtual organizations, Boundary less organizations</li> <li>• Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</li> <li>• Organizational Climate: Impact of Communication, Impact of Rewards &amp; Punishment, Quality work life with reference to Banking &amp; Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.</li> </ul>                                   |

|           |   |  |
|-----------|---|--|
| <b>IV</b> | <b>Organization<br/>Behaviour In<br/>Banking and<br/>Insurance Sector</b> | <ul style="list-style-type: none"> <li>• Practices of OB in Banks and Insurance</li> <li>• Issue of organization behaviour in Banks</li> <li>Strategies to manage issues of organization behaviour in banks</li> <li>Case Studies – Transfer, Promotion, Separation</li> </ul> |
|-----------|---|--|

**8) References:**

- Organizational Behaviour- concept, controversies, applications, by Stephen Robbins, Prentice Hall.
- Management and Organizational Behavior , Ninth Edition, by Laurie J. Mullins, Pearson publisher
- Organizational Behavior, Text, Cases, Games, By K. Ashwathappa, Himalaya Publishing house
- Organizational Behavior by Margie Parikh and Rajen Gupta, Tata Mcgraw Hill Publication
- Essentials of Organisational Behaviour (Seventh edition)- Stephen P. Robbins (Prentice Hall India Pvt.Ltd.) Emerging Knowledge and Practices of the Real world (Fifth Edition)- Steven LMcShane, Mary Ann Von Glinow, Radha R. Sharma. (Tata McGraw Hill Education Private Limited)
- Organizational Behavior by Dr. S.S. Khanka, Sultanchand publication
- Organizational Behavior by Jeff Harris and Sandra J. Hartman, Jaico Publications
- Organizational Behavior by Hellriegel, Slocum, Woodman, Pearson Education

**COURSE DETAILS**

**1) Title of the Course: Compensation Management-II**

**2) Course Code : BCH-VI-CM2**

**3) Course Objective:**

- To orient learners with International Compensation Management
- To understand legal issues in compensation management
- To understand the legal framework of compensation management

**4) Course Outcome (CO) :**

**CO1** – Learner will understand the various dimensions of International Compensation Management used by the companies.

**CO2** - Learner will get familiarized with the legal and ethical issues in Compensation Management of any organisation.

**CO3-** Learner will get familiarized with legal framework in Compensation Management of any organisation.

**5) Category of Course : Discipline Specific Elective Course**

**6) Semester : VI**

**7) Contents**

| <b>MODULE NO.</b> | <b>TOPIC</b>                                 | <b>CONTENTS COVERED</b>  |
|-------------------|--|--|
| <b>I</b>          | <b>International Compensation Management</b> | <ul style="list-style-type: none"> <li>• Types of overseas employment, kinds of overseas workforce</li> <li>• components of expatriate compensation,</li> <li>• approaches to international compensation.</li> </ul>   |
| <b>II</b>         | <b>Legal issues in Compensation</b>          | <ul style="list-style-type: none"> <li>• Legal Framework of Compensation in India: Wage Policy in India,</li> <li>• The Minimum Wages Act, 1948</li> <li>• Payment of Wages Act 1936,</li> <li>• Payment of Bonus Act 1965,</li> <li>• Equal Remuneration Act 1976,</li> </ul> |

|            |                                       |  |
|------------|---------------------------------------|--|
| <b>III</b> | <b>Compensation Laws</b>              | <ul style="list-style-type: none"> <li>• The Maternity Benefit Act, 1961;</li> <li>• The Employees' Family Pension Scheme, 1995.</li> <li>• Employee Compensation Act 1923,</li> <li>• Miscellaneous Provision Act 1952.</li> </ul>  |
| <b>IV</b>  | <b>Ethical Issues in Compensation</b> | <ul style="list-style-type: none"> <li>• Pay Commissions, Wage Boards, Adjudication, Legal considerations, COBRA requirement,</li> <li>• Pay Restructuring in Mergers and Acquisitions,</li> <li>• Current Issues and Challenges in Compensation Management,</li> <li>• Ethics in Compensation Management</li> </ul> |

### 8) References

- Armstrong, M. And Murlis, H. *Reward Management*. Kogan Page.
- Chhabra T. N. and Rastogi, S. *Compensation Management*. Sun India
- George T, Newman J.M, *Compensation*, Tata Mc Graw Hill.
- Milkovich, G. T. & Newman, J. M. *Compensation*.
- Irvin.Henderson, R.O, *Compensation Management*, Pearson Edition
- Sharma A.M, *Understanding Wage system*, Himalaya Publishing House, Mumbai.

### COURSE DETAILS

#### 1) Title of the Course: Fundamentals of Banking

#### 2) Course Code :BCH-VI-FOB

#### 3) Course Objective:

The Course will help the learner –

- To get knowledge regarding banking sector and recent developments in banking sector.
- To study the structure and functions of Reserve Bank of India.
- To study the provisions of Banking regulation Act, 1949
- To study the concept of Banking Ombudsman.
- To know and apply recent technologies used in banking sectors.
- To study need and code of conduct for microfinance institutions in India role of NABARD and SIDBI in microfinance.
- Study the concept of Financial Inclusion.

#### 4) Course Outcome (CO) :

**CO1** – It will help a Learner to understand the basic principles of Banking and types of banks in banking sectors.

**CO2** - Learners can acquire knowledge about history of banking sector reforms and current development in banking sectors.

**CO3** - It will help a Learner to understand the important concept of commercial banks.

**CO4**-Learners will get to know about banking ombudsman and its important functions.

**CO5**- It will help them to know the concept of E-banking.

**CO6**- Learners can be able to apply KYC norms in banking sectors.

**CO7** – Learners will get to know about the relevant concept under microfinance and financial inclusion.

#### 5) Category of Course : Discipline Specific Elective course

#### 6) Semester : VI

#### 7) Modules / Units :

| MODULE NO. | TOPIC   | CONTENTS COVERED  |
|------------|---|---|
| I          | An Overview of Banking Industry                       | <ul style="list-style-type: none"> <li>• Definition of Banks, Types of Banks, Principles of Banking</li> <li>• Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</li> <li>• Emerging trends of banking - Universal banking, electronic banking, globalization of banking.</li> <li>• Brief history of banking sector reforms from 1991-2000 and Current developments in banking sector</li> <li>• Regulatory Architecture – Overview of Banking Regulation Act 1949,</li> <li>• Banking Regulation Act(Amendment 2015), Payment and Settlement Act 2007, Negotiable Instrument Act 1881, BIS, Basel I, II and III.</li> <li>• Bank Crises in India</li> <li>• Critical Evaluation of Banking Industry in India</li> </ul> |
| II         | Commercial Banking and Customer – Banker Relationship | <ul style="list-style-type: none"> <li>• Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</li> <li>• Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</li> <li>• Corporate Banking -Meaning, Features, Significance of Corporate Banking and Overview of its products</li> <li>• Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</li> <li>• Banking Ombudsman – Meaning and Functions</li> </ul>   |
| III        | Universal Banking & Technology in Banking sector      | <p><b>A) Universal Banking:</b> Concept of Universal Banking, Evolution of Universal banking, Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management, Bancassurance, and NRI Remittance.</p> <p><b>B) Technology in Banking :</b> Features, norms and Limitations of E-banking, Mobile Banking, Internet Banking, RTGS, POS Terminal, NEFT, IMPS, Brown Label ATM’s, White Label ATM’s, NUUP, AEPS, APBS, CBS, CTS, Digital Signature , M-Wallets , Online opening of bank accounts – savings &amp; current, and application for credit cards, loan. Applicability of KYC norms in Banking Sector.</p>   |
| IV         | Microfinance & Financial Inclusion                    | <p><b>A) Microfinance</b></p> <ul style="list-style-type: none"> <li>• Introduction, Need and Code of Conduct for Microfinance Institutions in India,</li> <li>• Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> <li>• Role of NABARD and SIDBI,</li> <li>• Portfolio Securitization,</li> <li>• SHG-2, NRLM and SRLM ,</li> <li>• Priority Sector and its Classification</li> </ul>  |



|  |  |  |
|--|--|--|
|  |  | <p><b>B) Financial Inclusion</b></p> <ul style="list-style-type: none"> <li>• Need &amp; Extent</li> <li>• RBI Committee Report of Medium Term Path on Financial Inclusion 2015, World Findex Report 2015, NISM Report 2015, (Only Brief Extracts relating to bank account holdings and credit taken and contrast between developing and developed nations.)</li> <li>• Features &amp; Procedures of Pradhan Mantri Jan Dhan Yojana, and PM Mudra Yojana.</li> <li>• Features, procedures and significance of Stand up India Scheme for Green Field</li> </ul> |
|--|--|--|

### 8) References:

- Banking Law and Practice – M.L Tannan
- Microfinance Perspective and Operations – IIBF, 2016.
- Rural Banking Operations – IIBF, 2017 Edition
- Financial Inclusion and Growth Governance- Deepali Pant Joshi Gyan Publishing House
- Bank Financial Management Paperback – 2010 -IIBF
- Money Banking And Finance Paperback – 2009 -N K Sinha
- Principles and Practices of Banking Paperback – 2015 - IIBF
- Principles and Practices of Banking 11 edition Paperback – 2015 - N S Toor, Arun Toor
- Principles Of Banking (With Case Studies) Hardcover – 2009 - Rakesh Kumar
- Modern Banking In India , Gupta

### COURSE DETAILS

**1) Title of the Course: Fundamentals of Insurance**

**2) Course Code : BCH-VI-FOI**

**3) Course Objective:**

The Course will help the learner –

- To get knowledge regarding principles of Insurance
- To study important regulations under IRDA.
- To get in-depth knowledge about types of Insurance
- To learn the roles of insurance in Logistics.
- To study important forms and procedures under fire insurance.

**4) Course Outcome (CO) :**

**CO1** – Learners will be able to understand various principles, provisions that govern the Life Insurance contract and general insurance contract.

**CO2** – The course will make them understand how to choose life insurance policies based on their needs.

**CO3** – Learners will get to know various policies under Health, Home and Motor insurance.

**CO4** – Learners will get to know about the concept of fire insurance.

**CO5** – Understand the importance of insurance in Logistics.

**5) Category of Course : Discipline Specific Elective course**

**6) Semester : VI**

**7) Modules / Units :**

| MODULE NO. | TOPIC | CONTENTS COVERED |
|------------|-------|------------------|
|------------|-------|------------------|

|            |  |  |
|------------|--|--|
| <b>I</b>   | <b>An Introduction to Life Insurance</b>           | A) Life Insurance Business – Components, Human Life Value Approach, Mutuality, Principle of Risk Pooling, Life Insurance Contract, Determinants of Risk Premium<br>B) Products of LIC – Introduction of life insurance plans - Traditional Life Insurance Plans – Term Plans, Whole Life Insurance, Endowment Assurance, Dividend Method of Profit Participation Purpose of plans , Riders in plan - Introduction, Forms and procedures<br>C) Non Traditional Life Insurance Products ( Those of SBI and ICICI – Introduction, Forms and procedures) |
| <b>II</b>  | <b>An Introduction to Health Insurance</b>         | A) Health Insurance – Meaning, IRDA Regulations, determinants of Health Insurance, Health Insurance Market in India and determinants of Risk Premium.<br>B) SBI and ICICI Health Insurance Plans - Introduction and Forms and Procedures of Hospitalization, Indemnity Products, top up covers, cashless insurance, Senior citizen plans, critical illness plans and Micro Insurance.  |
| <b>III</b> | <b>An Introduction to Home and Motor Insurance</b> | A) Home Insurance - SBI and ICICI Plans – Introduction, Forms and Procedures, Inclusions and Exclusions in policies, Determinants of Risk Premium and Impact of Catastrophes on Home Insurance.<br>B) Vehicle Insurance- SBI and ICICI Plans-Introduction, Forms and Procedures, Determinants of Risk Premium, Inclusions and Exclusions.  |
| <b>IV</b>  | <b>Role of Insurance in Logistic</b>               | A) Role of Insurance in Logistic - Meaning & Importance, Hazards, Protection, Social Security – Type of Risks and Accidents.<br>B) Fire Insurance – SBI and ICICI Plans – Introduction, Forms and Procedures, Standard Fire and Special Perils Policy, Tariff system and special policies.   |

### 8) References:

- Insurance Principles and Practice – M N Mishra & S B Mishra – S. Chand 22 ndP Edition
- Insurance Claims Solutions – DR L.P Gupta Revised Edition
- Introduction to Risk Management & Insurance – Mark S Dorfman & David A. Cather - Tenth Edition
- Risk Management Insurance – S. Arunajatesan & T.R Vishwanathan

### COURSE DETAILS

#### 1) Title of the Course: Indirect Taxes

#### 2) Course Code : BCH-VI-ITAX

#### 3) Course Objective:

The Course will help the learner to acquire the ability and analyze and interpret the provisions of the goods and services tax and recommend solution to practical problems.

#### 4) Course Outcome (CO) :

After studying this course, learner will be able to-

**CO1** – Explain the Concept of GST and need of GST in India

**CO2** – Understand and analyze the taxable event under GST Supply – it's Meaning and Scope

**CO3** – Describe the Intra State Supply, Inter State supply and provisions pertaining to levy and collection of GST.

**CO4** – Provide an overview of the Goods and Services exempt from GST.

**CO5** – Explain the provisions relating to determination of place of supply of Goods and Services, both in case of domestic as well as cross-border transactions and analyze the same to determine the place of supply of given situation.

**CO6** – Apply the concepts relating to time of supply of goods and/ or services in problem solving.

**CO7** – Compute the Value of supply in different scenarios

**CO8**- Explain when a person becomes liable to get registered under GST, scenarios when registration is compulsory and identify the person not liable to get registered.

**CO9** – Identify the persons eligible to file various statements/ returns as also the forms prescribed therefore and explain the periodicity for filing such returns.

**CO10** – Explain the provisions relating to revised tax invoice, Bill of supply, receipt voucher, refund voucher, payment voucher, etc.

**5) Category of Course : Core Course**

**6) Semester : VI**

**7) Total Hours: 60 hours**

**8) Total Credits: 4 credits**

**9) Evaluation Pattern :**

a) **Total Marks: 100 Marks (10 Point Grading)**

b) **Passing Criteria: 40 % (4 Grade Points)**

c) **Marking Scheme: 60:40 Pattern**

| Marking Scheme                         | Total Marks      | Passing Marks   |
|--|------------------|-----------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks         | 24 Marks        |
| Continuous Internal Assessment (CIA) : | 40 Marks         | 16 Marks        |
| <b>Total</b>                           | <b>100 Marks</b> | <b>40 Marks</b> |

d) **Mode of Evaluation of Answer-book:** Online/Off-line

e) **Paper Pattern:**

**a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>iii)Practical Question<br>iv)Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                     | 15          |

**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

| Assessment   | Marks           |
|--|-----------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 marks</b> |

**10) Modules / Units :**

| <b>MODULE NO.</b> | <b>TOPIC</b>                                     | <b>CONTENTS COVERED</b>  | <b>LECTURES</b> |
|-------------------|--|--|-----------------|
| <b>I</b>          | <b>Introduction to Indirect Taxation and GST</b> | <ul style="list-style-type: none"> <li>• Basics for Indirect Taxation.</li> <li>• Introduction to GST</li> <li>• Definitions</li> <li>• Levy and Collection of GST.</li> </ul> | 10              |
| <b>II</b>         | <b>Concept of Supply</b>                         | <ul style="list-style-type: none"> <li>• Taxable Event Supply</li> <li>• Place of Supply</li> <li>• Time of Supply</li> <li>• Value of Supply</li> </ul>                       | 10              |
| <b>III</b>        | <b>Registration and Computation of GST</b>       | <ul style="list-style-type: none"> <li>• Registration under GST</li> <li>• Computation and Payment of GST</li> </ul>   | 15              |
| <b>IV</b>         | <b>Documentation and Filing of Returns</b>       | <ul style="list-style-type: none"> <li>• Documentation</li> <li>• Returns</li> </ul>   | 15              |

**11) References:**

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications

**COURSE DETAILS****1) Title of the Course: Financial Management -II****2) Course Code : BCH-VI-FM2****3) Course Objective:**

- This course will help the learner to familiarize the students with the principles and practice of risk and returns in managing finance
- This course will enable learner to understand the nature and scope of cash management and receivable management
- It will help the learner to understand capital process and techniques of capital structure decisions
- Learner will be equipped with the knowledge regarding various capital structure theories and factors affecting capital structure decisions in a firm with risk and returns associated with it.

**4) Course Outcome (CO) :** After completion of this course, learner will be able to**CO1:** Explain the nature and scope of risk return trade off**CO2:** Analyse capital structure process and techniques**CO3:** Estimate various capital structure theories and factors affecting capital structure decisions in a firm**CO4:** Apply the concept of cash management and receivables management

5) **Category of Course : Core Course**

6) **Semester : VI**

7) **Total Hours: 60 hours**

8) **Total Credits: 4 credits**

9) **Evaluation Pattern :**

a. **Total Marks: 100 Marks (10 Point Grading)**

b. **Passing Criteria : 40 % ( 4 Grade Points)**

c. **Marking Scheme: 60:40 Pattern**

| MARKING SCHEME                         | TOTAL MARKS | PASSING MARKS |
|--|-------------|---------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks    | 24 Marks      |
| Continuous Internal Assessment (CIA) : | 40 Marks    | 16 Marks      |
| TOTAL :                                | 100 Marks   | 40 Marks      |

d) **Mode of Evaluation of Answer-book: Online/Offline**

e) **Paper Pattern: SEMESTER END EXAM (SEE): 60 Marks**

| Question No. | Sub-Question | Type of Question  | Sub- Question Marks | Total Marks |
|--------------|--------------|---|---------------------|-------------|
| Q.1.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.2.         | A.<br>B.     | Full length Practical Question OR<br>Full length Practical Question                                   |                     | 15          |
| Q.3.         | A.<br>B.     | Full length Practical Question OR<br>i) Practical Question<br>ii) Practical Question                  | 8<br>7              | 15          |
| Q.4.         | A.<br>B.     | Objective Questions (MCQ / True or False /<br>Match the following) OR<br>Short Notes (any 3 out of 5) |                     | 15          |

f) **Continuous Internal Assessment (CIA) –40 Marks Classification**

| Assessment   | Marks           |
|--|-----------------|
| Group Discussion/Periodical Class Tests /Online test   | 20 Marks        |
| An assignment based on curriculum to be assessed by the teacher concerned  | 10 Marks        |
| Active participation in routine class instructional deliveries   | 05 Marks        |
| Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks        |
| <b>TOTAL</b>   | <b>40 Marks</b> |

10) **Modules / Units :**

| Module   | Module Title & Contents  | Lectures |
|----------|--|----------|
| <b>I</b> | <b><u>Risk and Returns</u></b><br>Introduction Meaning of Return Types of Return- Holding Period Return, Annualized Return, Expected Return Meaning of Risk Types of Risk- Business Risk, Financial Risk, Interest Rate risk, Market Risk and Liquidity Risk | 15       |

|              |   |           |
|--------------|---|-----------|
| <b>II</b>    | <b><u>Capital Structure Decisions</u></b><br>Meaning Choice of Capital Structure. Importance Optimal capital Structure<br>Introduction to leverage Types of Leverages: Operating Leverage, Financial<br>Leverage & Composite Leverage Relationship between Operating Leverage and<br>Financial Leverage EBIT-EPS Analysis Cost of Capital, Capital structure and Market<br>Price of Share Capital Structure Theories Dividend Policy - Payout Ratio | 15        |
| <b>III</b>   | <b><u>Cash Management</u></b><br>Introduction Motives for holding cash Aspects of cash management Long terms cash<br>forecasting Reason for cash surplus Cash management: Basic strategies, Cash<br>Management Techniques/Processes, Marketable Securities  | 15        |
| <b>IV</b>    | <b><u>Receivables Management</u></b><br>Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation,<br>Credit Granting decision, Control on Accounts Receivable   | 15        |
| <b>Total</b> |   | <b>60</b> |

### 11) References:

- Khan, M.Y. Khan and Jain P.K. (2011). *Financial management: Text and Problems*. Tata McGrawHill
- Kothari, R. (2016). *Financial Management : A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I M. (2016). *Financial Management*. Vikas Publications
- Rustagi, R.P. (2020). *Fundamentals of Financial Management*. Taxmann. New Delhi
- Sharma, S.K. and Sareen, Rachan. (2018). *Fundamentals of Financial management*, Sultan Chand & Sons (P) Ltd.
- Singh, Preeti. (2015). *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
- Singh, J.K. (2016). *Financial Management- Theory and Practice*. Galgotia Publishing House, Delhi
- Singh, Surender. and Kaur, Rajeev. (2020). *Fundamentals of Financial Management*. SCHOLOR Tech Press, New Delhi
- Tripathi, Vanita. (2017). *Basic Financial Management*, Taxmann Publications.
- Chandra, P. (2007). *Financial Management-Theory and Practice.*, Tata McGraw Hill.
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. (2014). *Corporate Finance*. Tata McGraw Hill.
- Srivastava, Rajiv., and Mishra, Anil. (2011). *Financial Management*. Oxford University Press, UK

### COURSE DETAILS

1) **Title of the Course: Business Tax Procedures & Management**

2) **Course Code : BCH-V-BTP1**

3) **Course Objective:**

To provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

**4) Course Outcome (CO) :**

After completing the course, the student shall be able to:

CO1: know the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.

CO2: understand the procedure of assessment and filing of appeals.

CO3: know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.

CO4: understand the concept of GAAR and conditions for levy of Securities Transaction Tax.

CO5: know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.

**5) Category of Course : Discipline Specific Elective Course****6) Semester : V**

7) **Total Hours:** 60 hours

8) **Total Credits:** 3 credits

**9) Evaluation Pattern :**

a. **Total Marks:** 100 Marks (10 Point Grading System)

b. **Passing Criteria:** 40% Marks (04 Grade Points)

c. **Marking Scheme :** 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)

- 40 Marks – Internal Exam (Passing: 16 Marks)

| MARKING SCHEME                         | TOTAL MARKS | PASSING MARKS |
|--|-------------|---------------|
| Semester End Exam (SEE) : Written Exam | 60 Marks    | 24 Marks      |
| Continuous Internal Assessment (CIA) : | 40 Marks    | 16 Marks      |
| TOTAL :                                | 100 Marks   | 40 Marks      |

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:**

| Question No.      | Particulars (Nature of Questions)     | Marks |
|-------------------|---------------------------------------|-------|
| Q-1 (Module-I)    | Answer any 2 out of 3                 | 12    |
| Q-2 (Module-II)   | Answer any 2 out of 3                 | 12    |
| Q-3 (Module- III) | Answer any 2 out of 3                 | 12    |
| Q-4 (Module-IV)   | Answer any 2 out of 3                 | 12    |
| Q-5(Module-V)     | Write short notes on (Any 3 out of 4) | 12    |
| Total             |                                       | 60    |

## 10) Contents :

|  |
|--|
| <b>Module-I</b>  |
| Advance payment of Tax; Tax deduction/collection at source; Documentation, returns, Certificates Interest payable by assessee/government; Collection and recovery of Tax                               |
| <b>Module-II</b>   |
| Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; statement of facts and statement of law |
| <b>Module-III</b>  |
| Penalties and Prosecutions: Provisions relating to undisclosed income/ investment (Sections 68,69A,69B,69C,69D); Settlement Commission; Search, seizure and survey                                     |
| <b>Module-IV</b>   |
| Transactions with persons located in notified jurisdictional area; General anti-avoidance rule; Tax clearance certificate; Securities transaction tax  |
| <b>Module-V</b>  |
| Information Technology and Tax administration; Income Tax authorities; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network)  |

## 11) References:

- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhania. Vinod K. and Singhania. Monica. *Corporate Tax planning*. Taxmann Publications Pvt. Ltd., New Delhi.
- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication

### Additional Sources

- *Current Tax Reporter*. Jodhpur
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai
- *Corporate Professionals Today*. Taxman. New Delhi.

**Note: Latest edition of text books may be used.**