

**J. C. BOSE UNIVERSITY OF SCIENCE AND TECHNOLOGY
YMCA, FARIDABAD, Haryana-121006**



**SCHEME AND SYLLABI
Based on NEP- 2020
B.COM 3/ 4 Years Degree Program
(w.e.f session 2023-2024)
(For UTDs and Affiliating Institutions)**

DEPARTMENT OF BUSINESS STUDIES

VISION OF THE DEPARTMENT

To build aspiring managers and entrepreneurs possessing good analytical skills and leadership qualities for effective decision making to contribute to the society and the nation.

MISSION OF THE DEPARTMENT

1. To provide learning environment to young aspirants by introducing suitable pedagogy and innovative industry-based curriculum.
2. To provide best research facilities for developing analytical capabilities.
3. To impart effective managerial skills for transformation of raw minds into effective managers and entrepreneurs.

Objectives of UGCF 2023

The Undergraduate Curriculum Framework- 2023 (UGCF) is meant to bring about systemic change in the higher education system in the University and align itself with the National Education Policy 2020. The following objectives of NEP are kept in perspective while framing UGCF:

1. to promote each student's holistic development in both academic and non-academic spheres;
2. to provide flexibility to students so that learners have the ability to choose their learning trajectories and programmes, and thereby choose their paths in life according to their talents and interests;
3. to eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning;
4. multidisciplinary and holistic education to ensure the unity and integrity of all knowledge;
5. to promote creativity and critical thinking and to encourage logical decision-making and innovation;
6. to promote ethics and human & Constitutional values;
7. to promote multilingualism and the power of language in learning and teaching;
8. to impart life skills such as communication, cooperation, teamwork, and resilience;
9. to promote outstanding research as a corequisite for outstanding education and development.

ABOUT JC BOSE UNIVERSITY OF SCIENCE AND TECHNOLOGY

J.C. Bose University of Science and Technology, YMCA, Faridabad (formerly YMCA University of Science and Technology) was established in 2009 by Haryana State Legislative Act No. 21 of 2009 and Haryana Government Gazette Notification No. 29 of 2009, dated 16.9.2009. During its formative years, the land of 20 acres to YMCAIE was provided by the State Government for the construction of teaching block, hostels and residential campus. The labs and workshops were set up with the assistance of German expertise.

The State Govt started funding 100% grant-in-aid to YMCAIE from the year 1994 onwards, and subsequently took over the management and the resources in the year 1998. The YMCAIE was upgraded to the University by the Legislative Act 21 of 2009. The UGC granted the 12(B) status to the University in the Year 2012 enabling it to receive grants from UGC. The University accredited by NAAC with 'A+' Grade in the first circle of accreditation in the year 2016. In 2017, it got the status to grant affiliation to the Engineering Colleges situated in district Palwal and Faridabad. In 2018, the University was named after the great scientist Jagadish Chandra Bose by the State Government vide a notification dated 11.10.2018 (Haryana Legislative Act No. 29 of 2018). The University has a rich alumni network as its alumni are the leaders in the Industry and corporate world. They have played a significant role in the Industrial development of Faridabad and contributing significantly to the techno-economic growth of the country.

The present campus of the University is situated on National Highway-2, Mathura Road, 30 km from National Capital, Delhi. The University campus is located in the sprawling Faridabad-Ballabgarh Industrial complex.

OVERVIEW OF DEPARTMENT OF BUSINESS STUDIES

The Department of Business Studies is one of the departments of J.C. Bose University of Science and Technology, YMCA formerly known as YMCA University of Science and Technology. The University is presently NAAC accredited 'A+' Grade Haryana State Government University. The Department of Business Studies came into existence in the year 2021 with B Com (H) program.

The department follows international standard curricula which is developed in consultation with eminent academicians and industry practitioners. The program delivery is done by well qualified, competent, research-oriented and experienced faculty and experts from industry.

PROGRAM OUTCOMES

By the end of the program graduating students should be able to:

PO1. Have awareness and knowledge about functioning of national and global business environment and society.

PO2. Develop analytical skills for problem solving in functional areas.

PO3. Demonstrate outlook with the ability to identify moral and ethical awareness towards global business and cross-cultural understanding.

PO4. Inculcate disciplinary knowledge, experiential learning, research related skills, scientific reasoning, team work and professional skills.

PO5. Develop self-directed learning, communication skills especially in business applications, with the use of appropriate technology.

PROGRAM SPECIFIC OUTCOMES (PSOs)

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

PSO1: Demonstrate progressive learning of various tax issues and tax forms related to individuals.

PSO2: Learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO3: Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, human resource and marketing.

PSO4: Acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.

PSO5: Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

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

PEO1: Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and will be able to become a successful

PEO2: Critically analyze the different profession related scenarios and situations with clear understanding of the factors contributing to the same;

PEO3: Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels;

PEO4: Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career;

PEO5: Appreciate wider societal concerns through engagement/extending the professional knowledge to community service/ projects;

Nomenclature of Category Codes

S.No.	Abbreviation	Description
1	DSC	Discipline Specific Course
2	MIC	Minor/ Vocational Course
3	MDC*	Multidisciplinary Courses
4	SEC	Skill Enhancement Course
5	AEC	Ability Enhancement Courses
6	VAC	Value Added Course

***Multidisciplinary course: students are required to do multi disciplinary course from any program run by the university departments.**

Internship/ Apprenticeship/ Project/ Community outreach

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration followed by Project Report and Viva-voce examination during the program has been provided as SEC to enable the students to have hands on experience in real life business situations.

Exit Criteria**

1. After First Year:

Students exiting the program after second semester and securing 52 credits including 4 credits of Summer internship in industry/University will be awarded UG certificate in Commerce.

2. After Second Year:

Students exiting the program after fourth semester and securing 96 credits including 4 credits of Summer internship in industry/University will be awarded UG Diploma in Commerce.

3. After Third Year:

- Students exiting the program after sixth semester and securing 132credits including 4 credits of Summer internship in industry/University will be awarded Bachelor Degree in commerce.
- The students who secure 75% marks and above in first six semesters and wish to under research at undergraduate level can choose honor with research in 4th year.

4. After fourth year

- Students exiting the program after eighth semester of **B.Com (Honors)** and securing 180 credits including 4 credits of Summer internship in industry/University will be awarded Bachelor Degree in commerce (Honors).
- Students exiting the program after eighth semester of **B.Com (Honors with Research)** securing 180 credits including 4 credits of Summer internship in industry/University will be awarded Bachelor Degree in commerce (Honors with Research).

**** Entry/Exit guidelines issued at state/university level will be followed.**

Study Scheme B.COM 3 years Degree Program

		DSC	MIC	MDC	SEC	AEC	VAC	Internship/pr oject/	Dissertation	CREDITS
Semester I	No. of courses	3	1	1	1	1	1	1* Optional 4*		24
	Credits	12	2	3	3	2	2			
Semester II	No. of courses	3	1	1	1	1	1			24
	Credits	12	2	3	3	2	2			
Semester III	No. Of courses	3	1	1	1	1	Nil			24
	Credits	12	4	3	3	2	Nil			
Semester IV	No. of courses	3	1	Nil	Nil	1	1	1* Optional 4*	20	
	Credits	12	4	Nil	Nil	2	2			
Semester V	No. Of courses	3	1	Nil	Nil	Nil	Nil	1 4	20	
	Credits	12	4	Nil	Nil	Nil	Nil			
Semester VI	No. Of courses	3	2	Nil	Nil	Nil	Nil	20		
	Credits	12	8	Nil	Nil	Nil	Nil			
Total Credits										132

Study Scheme B.COM (Honors) 4 years Degree Program

Semester	No. Of courses	5	1	Nil	Nil	Nil	Nil		
VII	Credits	20	4	Nil	Nil	Nil	Nil		24
Semester	No. Of courses	5	1	Nil	Nil	Nil	Nil		
VIII	Credits	20	4	Nil	Nil	Nil	Nil		24
Total Credits									180

Study Scheme B.COM (Honors) with Research 4 years Degree Program

Semester	No. Of courses	5	1	Nil	Nil	Nil	Nil		
VII	Credits	20	4	Nil	Nil	Nil	Nil		24
Semester	No. Of courses	2	1	Nil	Nil	Nil	Nil	1	
VIII	Credits	8	4	Nil	Nil	Nil	Nil	12	24
Total Credits									180

** List of AEC & VAC is subject to change at university/department level on the basis of industry requirements.

***MOOC may be added as per directions.

SEMESTER 1										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-101	Management Principles and Applications	4	0	0	4	25	-	75	100
	BCOM-BCH-102	Micro Economics	4	0	0	4	25	-	75	100
	BCOM-BCH-103	Financial Accounting	3	0	1	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-104A	Finance for Everyone	2	0	0	2	15	-	35	50
	BCOM-BCH-104B	Business Mathematics -I	2	0	0	2	15	-	35	50
	BCOM-BCH-104C	Marketing for Beginners	2	0	0	2	15	-	35	50
MDC (Any One)	BCOM-BCH-105A	Business Communication	3	0	0	3	25	-	75	100
	BCOM-BCH-105B	Fundamentals of Banking & Insurance	3	0	0	3	25	-	75	100
	BCOM-BCH-105C	Cyber Crime and Laws	3	0	0	3	25	-	75	100
	BCOM-BCH-105D	Principles of Marketing	3	0	0	3	25	-	75	100
SEC (Any one)	BCOM-BCH-106A	Personality Development	1	0	2	3	25	75	-	100
	BCOM-BCH-106B	Computer Applications in Business	1	0	2	3	25	75	-	100
	BCOM-BCH-106C	Event Management	1	0	2	3	25	75	-	100
	BCOM-BCH-106D	Personal Financial Planning	1	0	2	3	25	75	-	100
AEC (Any One)	BCOM-BCH-107A	Interactive English-I	2	0	0	2	15	-	35	50
	BCOM-BCH-107 B	Sanskrit-I	2	0	0	2	15	-	35	50
VAC	MCEVS-01*	Environment and Ecology	2	0	0	2	15	-	35	50
Total						24				650

SEMESTER 2										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-201	Corporate Accounting	3	0	1	4	25	-	75	100
	BCOM-BCH-202	Company Law	4	0	0	4	25	-	75	100
	BCOM-BCH-203	Macro Economics-I	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-204A	Business Mathematics II	2	0	0	2	15	-	35	50
	BCOM-BCH-204B	Personal Selling	2	0	0	2	15	-	35	50
	BCOM-BCH-204 C	Financial Market and Institution	2	0	0	2	15	-	35	50
MDC (Any One)	BCOM-BCH-205A	Communication in Management	3	0	0	3	25	-	75	100
	BCOM-BCH-205B	Stock Market Operations	3	0	0	3	25	-	75	100
	BCOM-BCH-205C	Consumer Behaviour	3	0	0	3	25	-	75	100
	BCOM-BCH-205D	Diversity Management	3	0	0	3	25	-	75	100
	BCOM-BCH-205E	Organizational Behaviour	3	0	0	3	25	-	75	100
SEC (Any one)	BCOM-BCH-206A	Computerised Accounting System (Tally)	1	0	2	3	25	75	-	100
	BCOM-BCH-206B	Competency Mapping	1	0	2	3	25	75	-	100
	BCOM-BCH-206C	Research Tools & Techniques	1	0	2	3	25	75	-	100
AEC (Any One)	BCOM-BCH-207 A	Interactive English-II	2	0	0	2	15	-	35	50
	BCOM-BCH-207 B	Sanskrit-II	2	0	0	2	15	-	35	50
VAC (Any One)	BCOM-BCH-208A	Bhartiya Gyan Parmpara	2	0	0	2	15	-	35	50
	BCOM-BCH-208B	Universal Human Value	2	0	0	2	15	-	35	50
	BCOM-BCH-208C	Moral Value	2	0	0	2	15	-	35	50
	BCOM-BCH-208D	Bhagwat Geeta	2	0	0	2	15	-	35	50
Internship (Exiting student)	BCOM-BCH- 209*	Internship/ Field Based Project/ Apprenticeship/ Project/ Community outreach Project	0	0	4	4*	25	75	-	100*
Total						24				650

*Criteria after First Year: Students exiting the program after second semester and securing 52 credits including 4 credits of Summer internship in industry/University will be awarded UG certificate in Commerce.

** List of AEC & VAC is subject to change on the basis of industry requirements.

***MOOC may be added as per directions.

SEMESTER 3										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-301	Financial Management	3	0	1	4	25	-	75	100
	BCOM-BCH-302	Income- Tax Law and Practice	3	0	1	4	25	-	75	100
	BCOM-BCH-303	Indian Economics	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-304A	Performance Management	4	0	0	4	25	-	75	100
	BCOM-BCH-304B	Brand Management	4	0	0	4	25	-	75	100
	BCOM-BCH-304C	Financial Reporting Analysis & Valuation	4	0	0	4	25	-	75	100
MDC (Any One)	BCOM-BCH-305A	Quantitative Techniques	3	0	0	3	25	-	75	100
	BCOM-BCH-305B	Investing in Stock Markets	3	0	0	3	25	-	75	100
	BCOM-BCH-305C	Investment Banking and Financial Services	3	0	0	3	25	-	75	100
	BCOM-BCH-305D	Basics of Advertising	3	0	0	3	25	-	75	100
	BCOM-BCH-305E	Human Resource Management	3	0	0	3	25		75	100
SEC (Any one)	BCOM-BCH-306A	Team Building	1	0	2	3	25	75	-	100
	BCOM-BCH-306B	Advanced Spreadsheet Applications in Business	1	0	2	3	25	75	-	100
	BCOM-BCH-306C	E-Commerce	1	0	2	3	25	75	-	100
	BCOM-BCH-306D	Analysis of Financial Statements	1	0	2	3	25	75	-	100
AEC	BCOM-BCH-307	Hindi Language -I	2	0	0	2	15	-	35	50
Total						24				650

SEMESTER 4										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-401	Business Statistics	3	0	1	4	25	-	75	100
	BCOM-BCH-402	Accounting for Mergers And Acquisitions	3	0	1	4	25	-	75	100
	BCOM-BCH-403	Business Law	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-404A	Entrepreneurship Development	3	0	1	4	25	-	75	100
	BCOM-BCH-404B	Investment Management	4	0	0	4	25	-	75	100
	BCOM-BCH-404C	Decision Science	4	0	0	4	25	-	75	100
	BCOM-BCH-404D	Marketing for Financial Services	4	0	0	4	25	-	75	100
AEC**	BCOM-BCH-405	Hindi Language -II	2	0	0	2	15	-		50
VAC** (Any One)	BCOM-BCH-406A	Mental Happiness	0	0	2	2	15	-		50
	BCOM-BCH-406B	Emotoional Intelligence	0	0	2	2	15	-		50
	BCOM-BCH-406C	Health Psychology	0	0	2	2	15	-		50
Internship (Exiting students)*	BCOM-BCH- 407*	Internship/ Field Based Project/ Apprenticeship/ Project/ Community outreach Project	0	0	4	4	25	75		100
Total						24				600

* Exit Criteria after Second Year: Students exiting the program after fourth semester and securing 96 credits including 4 credits of Summer internship in industry/University will be awarded UG Diploma in Commerce.

** List of AEC & VAC is subject to change at university/department level on the basis of industry requirements.

SEMESTER 5										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-501	Cost Accounting	3	0	1	4	25	-	75	100
	BCOM-BCH-502	International Business	4	0	0	4	25	-	75	100
	BCOM-BCH-503	Foreign Exchange Management	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-504A	Cross Cultural Human Resource Management	4	0	0	4	25	-	75	100
	BCOM-BCH-504B	Logistics Management	3	0	1	4	25	-	75	100
	BCOM-BCH-504C	International Monetary and Financial Environment	4	0	0	4	25	-	75	100
	BCOM-BCH-504D	Integrated Marketing Communication	4	0	0	4	25	-	75	100
	BCOM-BCH-504E	Human Resource Development	4	0	0	4	25	-	75	100
SEC	BCOM-BCH-505	Internship/ Apprenticeship/ Project/ Community outreach	0	0	4	4	25	75	-	100
Total						20				500

SEMESTER 6										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-601	Business Research Methods	3	0	1	4	25	-	75	100
	BCOM-BCH-602	Accounting for Managerial Decision Making	4	0	0	4	25	-	75	100
	BCOM-BCH-603	Goods and Services Tax (GST)	3	0	1	4	25	-	75	100
MIC/ VOC (Any Two)	BCOM-BCH-604A	Auditing	4	0	0	4	25	-	75	100
	BCOM-BCH-604B	Corporate Governance & Ethics	4	0	0	4	25	-	75	100
	BCOM-BCH-604C	Social and Environmental Accounting	3	0	1	4	25	-	75	100
	BCOM-BCH-604D	Financial Reporting Analysis & Valuation	3	0	1	4	25	-	75	100
	BCOM-BCH-604E	Project Management	4	0	0	4	25	-	75	100
	BCOM-BCH-604F	Business Tax Procedures and Management	3	0	1	4	25	-	75	100
	BCOM-BCH-604G	Indian Ethos and Management	4	0	0	4	25	-	75	100
Total						20				500

Students will be awarded B.Com Degree on securing 132 credits.

SEMESTER 7										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-701	Merger, Acquisition & Corporate Restructuring	4	0	0	4	25	-	75	100
	BCOM-BCH-702	Advanced Business Research	3	0	1	4	25	-	75	100
	BCOM-BCH-703	Financial Derivatives	4	0	0	4	25	-	75	100
	BCOM-BCH-704	Business Valuation	4	0	0	4	25	-	75	100
	BCOM-BCH-705	Financial Risk Management	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-706A	Sustainable Development	4	0	0	4	25	-	75	100
	BCOM-BCH-706B	Strategic Human Resource Management	4	0	0	4	25	-	75	100
	BCOM-BCH-706C	Collective Bargaining And Negotiation skills	4	0	0	4	25	-	75	100
	BCOM-BCH-706D	Digital & Social Media Marketing	4	0	0	4	25	-	75	100
	BCOM-BCH-706E	Organization Change and Development	4	0	0	4	25	-	75	100
	BCOM-BCH-706F	Startup Management	4	0	0	4	25	-	75	100
Total						24				600

SEMESTER 8 for 4 th Year B.Com Honors										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-801	Advance Management Accounting	4	0	0	4	25	-	75	100
	BCOM-BCH-802	Corporate Tax Planning	3	0	1	4	25	-	75	100
	BCOM-BCH-803	Macro Economics-II	3	0	1	4	25	-	75	100
	BCOM-BCH-804	Customer Relationship Management	4	0	0	4	25	-	75	100
	BCOM-BCH-805	Compensation and Benefits Management	4	0	0	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-806A	Business Ethics and Human Value	3	0	1	4	25	-	75	100
	BCOM-BCH-806B	Financial Technologies	3	0	1	4	25	-	75	100
	BCOM-BCH-806C	Retail Management	4	0	0	4	25	-	75	100
	BCOM-BCH-806D	Rural Marketing	4	0	0	4	25	-	75	100
	BCOM-BCH-806E	Industrial Relations and Labour Laws	4	0	0	4	25	-	75	100
	BCOM-BCH-806F	Applications of Econometrics in Finance	4	0	0	4	25	-	75	100
BCOM-BCH-806G	Business Analysis	4	0	0	4	25	-	75	100	
Total						24				600

SEMESTER 8 for 4th Year B.Com Honors with Research										
Category	Course Code	Course Title	L	T	P	Credit	Internal	Practical	External	Marks
DSC	BCOM-BCH-801	Advance Management Accounting	4	0	0	4	25	-	75	100
	BCOM-BCH-802	Corporate Tax Planning	3	0	1	4	25	-	75	100
MIC/ VOC (Any One)	BCOM-BCH-806A	Business Ethics and Human Value	3	0	1	4	25	-	75	100
	BCOM-BCH-806B	Financial Technologies	3	0	1	4	25	-	75	100
	BCOM-BCH-806C	Retail Management	4	0	0	4	25	-	75	100
	BCOM-BCH-806D	Rural Marketing	4	0	0	4	25	-	75	100
	BCOM-BCH-806E	Industrial Relations and Labour Laws	4	0	0	4	25	-	75	100
	BCOM-BCH-806F	Applications of Econometrics in Finance	4	0	0	4	25	-	75	100
	BCOM-BCH-806G	Business Analysis	4	0	0	4	25	-	75	100
SEC	BCOM-BCH-807	Dissertation	0	0	12	12	100	200		300
Total						24				600

*** Only students who secure 75% marks and above in first six semesters and wish to under research at undergraduate level can choose honour with research in 4th year.**

Management Principles and Applications

BCOM-BCH-101

Course Objective: The course aims to familiarise the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the various levels of management and applicability of management principles.
2. Evaluate a company's competitive landscape as per Porter's Five-force model.
3. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
4. Discuss the impact of emerging issues in management.

Unit 1: Introduction

Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

Unit 2: Planning

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Strategy- meaning and elements of business firm environment- micro, and macro; Industry structure, Business-level strategic planning.

Unit 3: Organising, Directing and Controlling

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures, formal- informal organisations', Motivation- meaning, importance, theories and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and theories; Controlling- Principles of controlling; Measures of controlling and accountability for performance.

Unit 4: Contemporary Issues in Management

Management challenges of the 21st Century; knowledge management, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, corporate governance.

Suggested Readings :

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Mitra J.K.(2018).Principles of Management.Oxford University Press.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.

Micro Economics

BCOM-BCH-102

Course objective

The course aims to acquaint the students with the concepts of microeconomics to understand various business activities.

Course outcomes

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

- CO1 Understand basic Economic theories and decision taking in Economics;
- CO2 Develop a critical understanding of the implications of the production and cost;
- CO3 Understand various market structures and factor pricing;
- CO4 Acquire the necessary skills to analyze certain economic aspects to understand basic business activities.

Unit 1

Definition & Scope of Economics, Nature and scope of micro economics, determinants of demand and law of demand, price, cross and income elasticity of demand, law of supply, elasticity of supply, competitive equilibrium; consumer's equilibrium- utility and indifference curve approaches.

Unit 2

Short run and long run production functions, laws of returns; optimal input combination; classification of costs; short run and long run cost curves and their interrelationship; internal and external economies of scale, revenue curves; optimum size of the firm; factors affecting the optimum size, location of firms.

Unit 3

Equilibrium of the firm and industry, perfect competition, monopoly, monopolistic competition, discriminating monopoly, aspects of non-price competition and oligopolistic behaviour.

Unit 4

Characteristics of various factors of production. Marginal productivity theory and modern theory of distribution. Determination of rent, quasi rent. Alternative theories of interest and wages.

Suggested readings:

- D. Salvatore, Microeconomic Theory, Tata McGraw Hill, New Delhi
- Mark Hirschey, Managerial Economics, Thomson, South Western, New Delhi
- R H Dholkia and A.N. Oza, Microeconomics for Management Students, Oxford University Press, New Delhi
- N. Gregory Mankiw, Economics: Principles and Applications, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited
- P.L. Mehta, Managerial Economics, Sultan Chand, New Delhi.

Note: Only latest available edition books are recommended.

Financial Accounting **BCOM-BCH-103**

Course Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes: After completion of the course, learners will be able to:

1. apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerised accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.

Unit 1: Theoretical Framework and Accounting Process:

Accounting information system, An overview of Artificial Intelligence and Data Analytics in Accounting, Fundamental of accounting: Functions, advantages and limitations of accounting, Branches of accounting. Basis of accounting: cash basis and accrual basis. Financial Accounting Principles, Generally Accepted Accounting Principles(GAPP), Fundamental Accounting Assumptions as per AS 1. Overview of Accounting Standards: Ind AS and IFRS Accounting Process, Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:

Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition with reference to AS 9. Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26. Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations:

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.

Unit 4: Accounting for Inland Branches, Departments and Leases:

Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per Debtors System, Stock and Debtors' System. Accounting for Departments (excluding Mark-up Account). Accounting for Leases with reference to AS 19.

Suggested Readings:

- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharyya. A.K. Essentials of Financial Accounting, 6th ed. PHI learning;
- Narayanaswamy, R. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Goldwin, N., Alderman, W., & Sanyal, D. -Financial Accounting|| Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. -Financial Accounting|| Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. -Introduction to Financial Accounting|| Pearson Education, London.
- Kumar, A. -Financial Accounting|| Singhal Publication.
- Lal, J., Srivastava, S. & Abrol. Shivani. -Financial Accounting Text & Problems|| Himalaya Publishing House, Mumbai.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. -Financial Accounting|| Vikas Publishing House Pvt. Ltd., New Delhi.

Finance for Everyone **BCOM-BCH-104A**

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Course Outcomes: After completion of the course, learners will be able to:

1. Explain the importance of financial literacy and the institutions providing financial services.
2. Prepare a financial plan, budget and manage personal finances.
3. Open, avail and manage services offered by banks and post offices.
4. Pan for life insurance and property insurance and instruments for investment in shares.

Unit 1: Introduction, Financial Planning and Budgeting

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Sources for meeting the deficit.

Unit 2: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans and related interest rates – education loan, Agricultural loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, Kisan Vikas Patra, NSC, PPF, senior citizen savings scheme, sukanya samridhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, international money transferservice, money gram international money transfer.

Unit 4: Stock Markets – Some Basic Concepts

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, face value, market value, trading session, opening price, closing price, business days, bull, bear, risk, stop loss, derivatives and SEBI.

Suggested Readings:

- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- Chandra, P. -Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. -Financial Services in India-Concept and Application|| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. -The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,

Business Mathematics-I **BCOM-BCH-104B**

Course Objective: The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Outcomes: After completion of the course, learners will be able to:

1. analyse how matrices are used as mathematical tools in representing a system of equations.
2. explain differential calculus to solve simple business problems.
3. evaluate business problems involving complex linear relationships between decision variables and their determining factors.
4. explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. develop programming for business problems involving constrained optimisation.

Unit 1: Matrices and Determinants

Overview of Matrices. Solution of a system of linear equations, using matrix inversion method and Cramer's Rule, Leontief Input Output Model (Open Model Only).

Unit 2: Calculus-I and Calculus-II

Concepts and rules of differentiation. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity, Optimal trade in time. Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution. Application of Maxima and Minima problems involving two independent variables.

Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.

Note: Learners are advised to use the latest edition of readings.

Marketing for Beginners **BCOM-BCH-104C**

Course Objective: The course aims to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Course Outcomes: After completion of the course, learners will be able to:

1. evaluate the companies following societal marketing concepts and alongwith their social initiatives.
2. judge the segmentation of a product, service, event, organisation of companies.
3. analyse the process of value creation through marketing decisions involving product, pricing and its distribution and pricing strategies.
4. explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

Unit 1: Introduction to Marketing and Marketing Environment

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2: Consumer Behaviour and Marketing Strategies

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market segmentation-concept and bases of segmenting consumermarkets; Market Targeting;

Unit 3: Product Decisions, Pricing Decisions and Distribution Decisions

Product concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies. Product Positioning- concept and bases; Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

Unit 4: Promotion Decisions and Developments in Marketing

Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing Developments in Marketing: Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

Suggested Readings

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc GrawHill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

Business Communication **BCOM-BCH-105A**

Course Objective: The course aims to train students to enhance written as well as oral communication in the corporate world. This course will help students in understanding the principles and techniques of business communication. Also, to understand the use of electronic media for communication.

Course Outcomes: After completion of the course, learners will be able to:

1. explain the need for communication in management.
2. appreciate the need of effective writing for communication.
3. demonstrate the skill of effective report writing and summarizing annual reports.
4. analyse business correspondence and e-correspondence.
5. appreciate oral presentations.

Unit 1: Introduction and models of Business Communication

Meaning, nature and importance; communication process; models of communication: linear communication model; Berlo's SMCR model, Shannon and Weaver communication model, interactive communication model; Seven C's of effective communication; Barriers of communication and gateways to communication; Grapevine communication

Unit 2: Forms of Communication

Verbal communication: Oral communication and Written Communication: difference between oral and written communication; Non-Verbal Communication: meaning and types; difference between verbal and non verbal communication; formal and informal communication: Meaning and types; difference between formal and informal communication. Interpersonal and Intrapersonal communication, Effective Listening: meaning and types.

Unit 3: Important Parameters in Communication

Effective negotiation: elements, process and general guidelines; Cross-Cultural Dimensions of Business Communication; Role of technology in communication, video conferencing, Net etiquettes; Ethical & Legal Issues in Business Communication; Mass Communication: Promotion Strategies, Advertisements, Publicity, and Press Releases. Media Mix, Public Relations, Newsletters.

Unit 4: Spoken English and Oral Presentation

Telephonic conversation. ; Conducting & facing interviews. Conducting & participating in group decisions. Creating and Delivering Online Presentations; Features of a good presentation. Group Discussions & Interviews.

Suggested Readings:

- C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press
- Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, Sage Textbook

Fundamentals of Banking & Insurance

BCOM-BCH - 105B

Course Objective: The course aims to provide students with a comprehensive understanding of the basic principles and practices of banking and insurance industries.

Course Outcomes: After completion of the course, learners will be able to:

1. The learners will become computer literate and will be able to access, create, save and manage documents, spreadsheets, make effective presentations, emails and use the internet effectively.
2. They will gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models and the technology and infrastructure
3. underpinnings of the business.
4. They will be able to develop an understanding on how internet can help in growth of the business.
5. They will gain an understanding on the importance of security, privacy and ethical issues as they relate to E-Commerce.
6. They will be able to describe fundamental concepts behind modern e-banking/mobile banking technologies

UNIT I

Indian banking System: Structure and Organization of banks: Reserve Bank of India: Apex banking institutions: Commercial Banks: Regional Rural Banks: Co-Operative Banks: Development Banks.

UNIT II

Banking Regulation Act 1949: History: Social Control: Banking Regulation Act as applicable to banking companies and public sector banks: Banking Regulation Act as applicable to cooperative banks.

UNIT III

Introduction to Insurance: Purpose and need of insurance: Insurance as a social security tool: Insurance and economic development Fundamentals of Agency Law: Definition of an agent; Agents Regulations: Insurance intermediaries: Agents compensation.

UNIT IV

Fundamentals/Principles of Life Insurance/Marine/Fire/ Medical/ General Insurance: contracts of Various kinds: Insurable Interest.

References

1. The Principles of Banking" by Moorad Choudhry (2012, 2nd edition, John Wiley & Sons)
2. "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins (2017, 9th edition, McGraw-Hill Education)
3. "Modern Banking" by Shelagh Heffernan (2005, 2nd edition, Wiley-Blackwell)
4. "Banking: A Very Short Introduction" by John O. S. Wilson (2017, Oxford University Press)
5. "Banking and Insurance: Principles and Practice" by B. Santhanam and R. M. S. Sundaram (2009, Margham Publications)
6. "Insurance and Behavioral Economics: Improving Decisions in the Most Misunderstood Industry" by Howard C. Kunreuther and Mark V. Pauly (2013, Cambridge University Press)
7. "Risk Management and Insurance" by Harrington and Niehaus (2015, 2nd edition, McGraw-Hill Education)
8. "Principles of Insurance Management: A Special Focus on Indian Banking Industry" by Dr. P. Perumal (2011, Excel Books)

Cyber Crimes and Laws **BCOM-BCH - 105C**

Course Objective: The course aims to create an understanding of cyber crimes and to familiarize the students with the application of cyber laws in business and day to day life.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine cyber risk associated with online activities and develop cyber hygiene.
2. Prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. Generate and preserve electronic evidence for personal and professional use.
4. Examine global virtual space conforming to the regulatory framework and not falling under the ambit of cyber crimes.
5. Analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

Unit 1: Introduction to Cyber Crimes

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.

Unit 2: Contemporary Business Issues in Cyber Space

Web-Centric Business, E-Business, and its significance, Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E forms; Electronic Money Transfer and UPI, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit 3: Legal framework and Cyber Laws in India and Regulatory Framework and International Perspective

Definitions under IT Act, 2000; Authentication of Electronic Records; Electronic Governance; 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; E-signatures.

Introduction to Regulatory Framework and authorities; Penalties and Adjudication; Offences; Overview of GDPR and Indian data protection regime.

Unit 4: Case Laws

1. Communication Device-Section 2(ha) 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‘
2. Computer Network-Section 2 (j) of the Information Technology (Amendment) Act, 2008 *Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes*, (2006), 144 STC, 59 (Kar)‘
3. Electronic Record Sec. 2 (t)- *Dharambir v Central Bureau of Investigation* 148 (2008) DLT 289‘
4. Penalty for Damage to Computer or Computer System- Section 43- *Umashankar Sivasubramanian v ICICI Bank*, 18.04.2010. (Petition No. 2462/2008)‘
5. Tampering with Computer Source Documents-Section 65- *Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr.* 2006 (1) ALD Cri 96, 2005 CriLJ 4314‘
6. Punishment for sending offensive messages-Sec. 66A- *SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatral*, Suit No. 1279/2001‘
7. Punishment for Identity Theft-Section 66C- *CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272‘*

8. Punishment for Cheating by Personating by using Computer Resource-section 66D- National Association of Software and Service Companies (NASSCOM) Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del
9. Punishment for Publishing or Transmitting Obscene Material in Electronic form section 67- Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del), 116(2005) DLT427, 2005(79) DRJ576
10. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A- R v Graham Waddon., Southwark [Crown Court, 30/6/1999]

References

- "Cyber Crime and Cyber Terrorism Investigator's Handbook" by Babak Akhgar, Andrew Staniforth, and Francesca Bosco (2014, Elsevier)
- "Cyber Crime and Digital Evidence: Materials and Cases" by Thomas K. Clancy and Leah R. Pietron (2016, Carolina Academic Press)
- "Cybercrime: The Investigation, Prosecution, and Defense of a Computer-Related Crime" by Ralph D. Clifford (2010, CRC Press)
- "Cybercrime: Key Issues and Debates" by Alisdair A. Gillespie (2010, Routledge)
- "The Dark Net: Inside the Digital Underworld" by Jamie Bartlett (2015, Melville House)
- "Cyber Law: Maximizing Safety and Minimizing Risk in Classrooms" by Aimée M. Bissonette and Doug Johnson (2012, Linworth Learning)
- "Cybersecurity and Cyberwar: What Everyone Needs to Know" by P.W. Singer and Allan Friedman (2014, Oxford University Press)
- "Cybersecurity and Cyberwar: A Guide to the Law of Cyber Risk" by Paul Rosenzweig (2017, American Bar Association)
- "Cyber Law in India" by Farooq Ahmed (2014, Universal Law Publishing)
- "Cyberlaw: The Law of the Internet and Information Technology" by Brian Craig (2017, Pearson)

Principles of Marketing **BCOM-BCH-105D**

Course Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Outcomes: After completing the course, learners will be able to:

1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. explore the dynamics of consumer Behaviour and process of market selection through STP.
3. analyse the process of value creation through marketing decisions involving product, pricing product , promotion and its distribution.

Unit 1: Introduction to Marketing and Marketing Environment

Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Consumer Behaviour and Market Selection

Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases.

Unit 3: Product Decisions, New Product Development and Pricing

Product Decisions: Concept and classification; Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling types and functions; Product support services. New Product Development: New product development process; Product life cycle – concept and marketing strategies. Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.

Unit 4: Distribution and Promotion Decisions

Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions. Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.

Suggested Readings:

- Baines Et AL(2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi.
- Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Mamoria C.B., Bhatacharya A., Marketing Management. Kitab Mahal, Delhi
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

Note: Learners are advised to use the latest edition of readings.

Personality Development **BCOM-BCH-106A**

Course Objective: The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.

Course Outcomes: After completion of the course, learners will be able to:

1. Gather a detailed understanding about personality development, personality traits, types etc.
2. Learn their personality better and understand the stages of personality development and enhance their self-esteem.
3. Apprehend methods and ways to improve one's interpersonal relationship with those around them for better growth and opportunities.
4. Explain attitudes better and learn about negative and positive attitudes.
5. Learn about various skills for employability to enhance personality.

Unit 1: Introduction to Personality Development

Definition of Personality; Determinants of Personality; Types and Traits of Personality; Self Awareness, Self-Management and Relationship Management, Conflict and Stress Management.

Unit 2: Self-Esteem

Define self-esteem, Symptoms, Advantages, Do's and Don'ts to develop positive self-esteem; Low self-esteem, Symptoms, Personality having low self-esteem, Positive and negative self-esteem. Self-Confidence, ways to enhance self-confidence.

Unit 3: Interpersonal Relationships and Attitude Development

Interpersonal Relationships; meaning and importance, difference between aggressive, submissive and assertive behaviour. Lateral thinking; Enhancing Interpersonal Skills to improve relationships. Attitude: Concept, Significance, Factors affecting attitude; Positive attitude and Negative attitude; Advantages and disadvantages; ways to develop positive attitude.

Unit 4: Employability & Developing Personality

Personality development; body language, Problem-solving, Decision-making skills, Leadership and qualities of a successful leader, Team-work, Time management; Setting Smart Goals; Employability Quotient; Resume building.

Suggested Readings:

- Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
- Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).
- Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
- Hurlock Elizabeth B Personality Development Tata McGraw Hill New Delhi.
- Mitra Barun(2016). Personality development and soft Skills. Oxford University Press.
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).
- Wehtlel D. A. & Kin S Kemerron – Developing Managerial Skills – Pearsonedu.

Computer Applications in Business **BCOM-BCH-106B**

Course Objective: This course aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast moving business world.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making, communication and presentations.
3. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
4. Identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit 1: Introduction

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as PDF handouts and videos.

Unit 4: Spreadsheet basics and Spreadsheet projects

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. -Computer Applications in Business|| Taxmann, Delhi.
- Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S. & Jain, P. -Computer Applications in Business|| Galgotia Publishing Company
- Madan, S. -Computer Applications in Business|| Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. -Computer Applications in Business|| Taxmann, Delhi.

Event Management BCOM-BCH -106C

Course Objective : The course aims to equip learners with the skills to plan and manage events.

Course Outcomes : After completing the course, the student will be able to:

1. Exhibit the capability to organize a formal event;
2. Create, organize, and manage team;
3. Prepare and present the promotional material;
4. Plan and prepare sponsorship proposals.

Unit 1 : Basis of Event Management

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events.

Unit 2 : Event Planning

Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management.

Unit 3 : Team Building and Business Communication

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit 4 : Marketing and Sponsorship

Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyer, Posters, Invitations, Website, newsletters, blogs, tweets. Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Suggested Readings:

- Conway, D. G. The Event Manager's Bible. Devon: How to books Ltd.
- Goldblatt, J. Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
- Hoyle, L. H. Event Marketing. New Jersey: John Wiley & Sons Inc.

Personal Financial Planning **BCOM-BCH-106D**

Course Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Course Outcomes: After completion of the course, learners will be able to:

1. understand the meaning and appreciate the relevance of financial planning.
2. understand the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. analyse insurance planning and its relevance.
5. develop insight into retirement planning and its relevance.

Unit 1: Introduction to Financial Planning:

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; inflation bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning:

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning and Retirement Benefits Planning:

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance. Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Suggested Readings:

- Halan, M. -Let's Talk Money: You've Worked Hard for It, Now Make It Work for You|| Harper Collins Publishers, New York.
- Indian Institute of Banking & Finance. -Introduction to Financial Planning|| Taxmann Publication, New Delhi.
- Keown A.J. -Personal Finance|| Pearson, New York.
- Madura, J. -Personal Finance||, Pearson
- Pandit, A. -The Only Financial Planning Book that You Will Ever Need|| Network 18 Publications Ltd., Mumbai.
- Sinha, M. -Financial Planning: A Ready Reckoner|| McGraw Hill Education, New York.
- Tripathi, V. -Fundamentals of Investment|| Taxmann Publication, New Delhi.

Interactive English- I

BCOM-BCH-107A

Course objective

The course aims to develop fundamental language skills in reading, writing, speaking, and listening for effective communication.

Course Outcome: After completion of the course, learners will be able to:

1. Identify the central/main point and supporting details, etc., to build communicative competence in various lexicons of English.
2. Develop ability and acquire knowledge required in order to engage in independent reflection and enquiry.
3. Make use of contextual clues to infer meanings of unfamiliar vocabulary.
4. Promote advanced language skills with an aim to develop the skills of reasoning, drawing inferences, etc. through meaningful activities

UNIT 1: Basics of Grammar

Detailed study of nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their correct usage. Tenses; Active and Passive voice; Transformation of sentences from simple to compound/Complex Sentences; Narration and Reported speech.

UNIT 2: Vocabulary and Composition Skills

Antonyms and Synonyms; Words often Confused; Important Latin and English Prefixes and Affixes; Common Legal terms (Their Meaning and Usage); Punctuation. Writing Short Narratives/Essay(100 words); Notice Writing; Poster Making; Paragraph Writing; Preparing advertisement for sale and purchase.

Suggested Readings:

1. Wren and Martin: High School English Grammar and Composition.
2. Tickoo and Subramaniam: A Functional Grammar with Usage and Composition.
3. Murphy, Raymond: Essential English Grammar, Cambridge University Press
4. Maisson, Margaret M.: Examine your English
5. Allen. W. S.: Living English Structure
6. Flewings. Hartin: Advanced English Grammar, Cambridge University Press

Sanskrit-I

BCOM-BCH-107B

Course objectives

To introduce students to foundational aspects of Sanskrit grammar, vocabulary, and simple conversations, fostering an understanding and appreciation of the language's cultural and historical significance. Students will develop basic reading, writing, and speaking skills through interactive learning experiences.

Course Outcomes:

- Develop the ability to read and comprehend basic Sanskrit sentences and passages.
- Grasp fundamental grammatical concepts for constructing simple sentences.
- Acquire essential vocabulary for daily communication and routine situations.
- Gain awareness of Sanskrit's cultural context and significance through exposure to simple texts and stories.

Unit: I

वर्णमाला तथा वर्णविचारः
लिङ्गम्, वचनम् तथा पुरुषः
संज्ञा शब्द-रूपाणि तथा वाक्यप्रयोगः
सर्वनाम शब्द-रूपाणि तथा वाक्यप्रयोगः
क्रियापदानि तथा धातुरूपाणि
अव्ययपदानि
प्रत्ययाः

Unit: II

अनुवाद विधिः
वाक्य रचना एवं अशुद्धि-शोधनम्
चित्रवर्णनम्
रचनात्मक-कार्यम्
अपठित गद्यांश
व्यावहारिक शब्दकोश

Note: Learners are advised to use the latest edition of readings.

Environment and Ecology

MCEVS -01

Course Outcomes:

At the completion of this course, the learner will be able to:

CO1: Demonstrate knowledge of basics related to Environment and its components.

CO2: Understand the concepts of population ecology and human population

CO3: Analyze components of ecosystems and compare them with real life processes.

CO4: Interpret ecological phenomena of different ecosystems.

Unit 1: Introduction to Environmental Studies:

Definition and Components of Environment, Relationship between the different components of Environment. Concept of biosphere, Atmosphere, lithosphere and hydrosphere; Components of atmosphere, Man and Environment Relationship, Impact of technology on Environment.

The Multidisciplinary nature of environmental studies. Definition; Scope and importance, need for public awareness.

Unit-2: Human population and Environment: Population growth, variation among nations. Population explosion –Causes, Effects and Control, Family welfare programme. Human right. Value Education, Women and Child Welfare.

Population Interactions and Adaptations: Neutralism; positive interactions-commensalism, proto cooperation, mutualism and symbiosis; negative interactions-competition, predation and parasitism; importance of negative interactions. Invasive species and pest control.

Unit-3: Concept of Ecosystem

Concept of an ecosystem. Definition, scope and significance of Ecology, Concept of habitat and ecological niche, Structure and function of an Ecosystem. Producers. Consumers and decomposers. Energy flow in the ecosystem. Ecological succession.

Food chains, food web and ecological pyramids.

Unit 4: Biomes

Concept; major biomes of the world; Introduction, types, characteristic features, structure and function of the following ecosystems: - Forest ecosystem Grassland ecosystem, Desert ecosystem and Aquatic ecosystems (ponds, streams, lakes rivers, oceans, estuaries).

Reference Books:

1. Brewer, R. *The Science of Ecology*, Sanders College Publishing Co., Tokyo, 1994.
2. Odum, E.P. *Basic Ecology*, W.B. Saunders, Philadelphia, 1983.
3. Jorgensen, Sven Erik. *Encyclopedia of Ecology*. Vol 1-5. Elsevier Publishers. Netherlands, 2008.
4. Kohli, R. K., Jose, S., Singh, H. P. and Batish, D. R. *Invasive Plants and Forest Ecosystems*. CRC Press / Taylor and Francis, 2009.
5. Odum, E.P., Barrick, M. and Barrett, G.W. *Fundamentals of Ecology* (5th Ed). Thomson Brooks/Cole Publisher, California, 2005.
6. Rana, S.V.S. *Essentials of Ecology and Environmental Science* (5th Ed), PHI Learning Pvt. Ltd, 2013.
7. Sharma, P.D. *Ecology and Environment*. Rastogi Publications. New Delhi, 2016.
8. Smith, R.L. (1996), *Ecology and Field Biology*, Harper Collins, New York.
9. Smith, T.M and Smith, R.L. *Elements of Ecology* (8th Ed), Benjamin Cummings, 2012.

Corporate Accounting **BCOM-BCH-201**

Course Objective: The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Course Outcomes: After completion of the course, learners will be able to understand:

1. Examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Prepare a report on amalgamation of companies from news articles.
4. The preparation of financial statements of companies manually as well as using online software.

Unit 1: Accounting for Share Capital and Debentures:

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures as per AS.

Unit 2: Financial Statements of Companies:

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cash flow Statement. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013, Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares and Amalgamation of Companies and Internal Reconstruction

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 4: Corporate Financial Reporting

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17 , Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Suggested Readings:

- Bergeron, B. -Essentials of XBRL: Financial Reporting in the 21st Century|| John Wiley & Sons, New Jersey.
- Goyal, B. K. -Corporate Accounting|| Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. -Corporate Accounting|| PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. -Corporate Accounting|| Kalyani Publishers, New delhi.
- Kumar, A. -Corporate Accounting|| Singhal Publications, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. -Corporate Accounting|| Vikas Publishing House, New Delhi.
- Monga, J. R. & Bahadur, R. -Fundamentals of Corporate Accounting|| Scholar Tech Press, New Delhi.

Company Laws **BCOM-BCH-202**

Course Objective: The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. Recognize the basic legal documents and their usage essential for formation of a company.
3. Analyse the process and documents required for raising capital for the company.
4. Evaluate the process of company meetings and corporate decision making.
5. Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

Unit 1: Introduction

Overview of administration of Company Law; Meaning and characteristics of a company; Lifting of corporate veil; 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.

Unit 2: Formation and Incorporation documents and Share Capital

Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. 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.

Unit 3: Management and Meetings

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.

Unit 4: Share Capital, Dividends, and Winding up

Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of shares and provisions regarding buyback; Transfer and transmission of shares; Demat system. Provisions relating to payment of Dividend. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Suggested Readings:

- Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
- Das & Roy(2018). Company Laws. Oxford University Press
- Jagota, R. Corporate Laws. Taxmann Pvt Ltd, Delhi.
- Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
- Kuchhal, M. C., Kuchhal, A. & Gupta, S., Modern Indian Company Law, Mahavir Publications.
- Kumar, Anil, Corporate Laws, Taxmann Pvt Ltd, Delhi.
- Maheshwari, S. N., Maheshwari, S. K. *Elements of Corporate Laws*. Himalaya Publishing House Pvt. Ltd.

Macro Economics-I

BCOM-BCH-203

Course objective

The course aims to acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.

Course outcomes

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

1. Understand the Understand basic macroeconomic concepts and variables
2. Develop a critical understanding of the implications of income and consumption relationship with respects to various theories
3. Understand and analyze the macroeconomic impacts through monetary and fiscal policies
4. Analyze the macro environment which would help them in managerial decision making processes.

Unit 1

Nature and scope of macroeconomics, Difference between Macroeconomics and Microeconomics, circular flow of income; national income – alternative concepts of income and their interrelationship, measurement of national income, The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model, stock and flow variables.

Unit 2

Macro analysis of consumer behavior: Aggregate demand and supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function. income consumption relationship, multiplier analysis, Business cycle: Concept, phases, causes and remedies.

Unit 3

Nature of fiscal policy, fiscal deficits, fiscal policy in relation to growth and price stability, basic issues in fiscal deficit management, nature and management of public debt; business taxes – types, rationale and incidence.

Unit 4

Money supply measures; credit creation process and money multiplier, instruments of monetary policy; promotional and regulatory role of central bank; Inflation – types, causes, effects and control measures.

Suggested readings:

- Chaturvedi, D. D., & Gupta, S. L. Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.
- Cohn, S. M. Reintroducing Macro Economics: A Critical Approach. Abingdon: Routledge.
- Dwivedi, D. N. Macro Economics. Chennai: Mc G raw Hill Education.
- Mankiw, N. G. Principles of Macroeconomics. Boston: Cengage Learning.
- Mithani, D. M. Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Muniraju, M., & Podder, K. Macro Economics for Business Decisions. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Jhingan, M. L. Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
- Samuelson, P. A., & Nordhaus, W. D. Macro Economics. New York: McGraw Hill Education.
- Relevant study material from ICAI Website: <https://www.icaai.org/>

Note: **Only latest available edition books are recommended**

Business Mathematics-II
BCOM-BCH-204A

Course Objective: The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Outcomes: After completion of the course, learners will be able to:

1. analyse how matrices are used as mathematical tools in representing a system of equations.
2. explain differential calculus to solve simple business problems.
3. evaluate business problems involving complex linear relationships between decision variables and their determining factors.
4. explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. develop programming for business problems involving constrained optimisation.

Unit 1: Mathematics of Finance

Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.

Unit 2: Linear Programming

Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, in-feasibility and degeneracy.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.

Note: Learners are advised to use the latest edition of readings.

Personal Selling BCOM-BCH-204B

Course Objective: The course aims to familiarize the students with the concept and process of personalselling.

Course Outcomes: After completion of the course, learners will be able to:

1. describe the theoretical and practical aspect of personal selling;
2. demonstrate the sales presentations;
3. develop and execute the selling skills in different situations;
4. build the ability and confidence to face customer grievances and objections.

Unit 1: Introduction to Personal selling

Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.

Unit 2: Buying Motives and Theories of Selling

Motivation: Concept and theories; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.

Unit 3: Selling Process and Sales Report

Prospecting and qualifying; Pte-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents - Sales manual; Order book; Cash memo; Tour dairy; Daily and periodical reports.

Unit 4: Career in Selling

Characteristics of salesperson; Types of sales person; Career opportunities in selling; Measures for making selling an attractive career.

Suggested Readings:

- Chaudhary, P. (2019), Selling and Negotiation Skills, Sage Textbook
- Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
- Kapoor, N. Advertising and personal selling. Pinnacle learning.
- Kotler, P. & Keller, K.L.(2021). A framework for marketing management. (6 th ed.) Pearson
- Marks, Ronald B. (2004). Personal selling: A relationship approach. (6 th ed) Pearson Education/Prentice Hall
- Weitz, Barton A., Pederson, Carlton A. & Wright, Milburn D. (1987) Selling: Principles and methods. McGraw-Hill.

Note: Learners are advised to use the latest edition of readings.

Financial Markets and Institutions

BCOM-BCH- 204C

Course Objective: The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Learning Outcomes: After completion of the course, learners will be able to:

1. describe the meaning, components and functions of a financial system;
2. interpret different financial systems and describe how they operate;
3. analyse theoretical concepts underlying money and capital markets;
4. describe the evolution of the Indian financial system.

Unit 1: Introduction

An introduction to financial system - components, inter-linkages between financial system and economic development, financial inter-mediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets I: Money Markets

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organizations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets II: Capital Markets

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions

Commercial banking - introduction, classification, role, asset liability management, nonperforming assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatization, MUDRA financing; Insurance - 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 Exchange Traded Funds (ETFs); Non-banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Suggested Readings:

- Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
- Goel,S. Financial Markets, Institutions and Services PHI learning
- Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
- Madura, J. , Financial Markets and Institutions. Cengage
- Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.

Note: Learners are advised to use the latest edition of readings.

Communication in Management BCOM-BCH-205A

Course Objective: The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the need of communication in management.
2. Understand the basics of written, listening, and spoken communication.
3. Demonstrate the role of group discussion and interviews.
4. Summaries business reports and proposals.

Unit 1: Introduction to Communications

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening and Spoken communication

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening. Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication. Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 3: Group Discussion

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict. Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Unit 4: Meetings and Reports

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting. E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

Suggested Readings:

- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press.
- Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd.
- Raman and Singh(2012). Business Communication. Oxford University Press.
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Stock Market Operations

BCOM-BCH- 205B

Course Objective: The course aims to provide participants with a comprehensive understanding of stock market functions, trading processes, and investment strategies, enabling them to make informed investment decisions and manage portfolios effectively.

Course Outcomes: After completion of the course, learners will be able to:

1. understand security market and new financial instruments.
2. develop understanding of the working of BSE and NSE.
3. equip with the regulatory framework and role of depository
4. know derivative trading, methods of option valuation and raising funds from international markets.

Unit 1: Security Markets

Primary and secondary market; Primary market – its role and functions; Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues; Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – screen based trading; Internet based trading.

Unit 2: Stock Exchange

National Stock Exchange and Bombay Stock Exchange – role, organization and management; Listing procedure, Accounting records for buying/selling transactions; Nature of transactions – cash and forward; Settlement of trades. Share Price Indices: Need and importance; Compiling of index numbers and interpretation.

Unit 3: Depository

Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL) and CDSL (Central Securities Depository Ltd.)

Unit 4: Derivative Trading and Raising funds from International Markets

Future and options – concept, meaning and importance, Methods of trading; Valuation of options. FITs, Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

Suggested Readings:

- Gupta, L.C.: Stock Exchanging Trading in India; Society for Capital Market Research and Development, Delhi.
- Machi Raju, H.R.: Merchant Banking; Wiley Eastern Ltd., New Delhi.
- Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Chandratre K.R. et al.: Capital Issues, SEBI & Listing; Bharat Publishing House, New Delhi.
- Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi.
- Raghunathan V.: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
- Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.
- **Note: Learners are advised to use the latest edition of reading**

Consumer Behaviour
BCOM-BCH-205C

Course Objective : The course aims to familiarize learners with different aspects of behaviour of consumers, also introduce them individual and external determinants.

Course Outcomes:

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

1. Understand the behaviour and buying decision process of consumers.
2. Evaluate the impact of internal determinants on consumer behaviour
3. Analyze the impact of external factors on consumer behaviour.
4. Apply various aspects of communication and diffusion of innovation in marketing

Unit-I : Introduction to consumer behaviour

Consumer behaviour - nature; scope and application of consumer behaviour; buyer behaviour; buying decision process; problem recognition; information search; alternative evaluation; decision rules and selection; outlet selection and purchase; post purchase behaviour and customer satisfaction; role of involvement; consumer markets; types of buying behaviour.

Unit-II : Internal factors of buyers behaviour

Individual determinants of buyer behaviour; motivation; perception; learning and memory; personality and self-concept; consumer attitudes; formation and change; consumer values and lifestyles.

Unit-III : External factors of buyers behaviour

External determinants of buyer behaviour; social class; status; reference groups and family influences on consumer behaviour; different roles in buying behaviour; influence of culture and subculture on consumer behaviour.

Unit-IV : Communication and influence

Communication and consumer behaviour; consumer influence and the diffusion of innovation.

Suggested readings:

1. Schiffman, Leon G., Kanuk, Leslie. Consumer Behaviour. Pearson Education. New Delhi
2. . Blackwell, Roger, Miniard, Paul & Engel, James. Consumer Behaviour. Cengage Learning. New Delhi
3. Loudon, David J. & DellaBitta, Albert. Consumer Behaviour. Tata McGraw Hill. New Delhi
4. Soloman, Michael R. Consumer Behaviour- Buying, Having and Being. Pearson Education. New Delhi

Diversity Management **BCOM-BCH: 205D**

Objective: The course aims to provide up-to-date knowledge and better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

Course Outcomes: After completion of the course, learners will be able to:

1. apply the skills to manage the diversity at the workplace.
2. analyse the individual differences at the workplace.
3. describe the various dimensions of diversity and how these differences impact the interpersonal relationships of the individuals.
4. compare and use tools of diversity management.

Unit 1: Diversity- An Overview

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

Unit 2: Workplace Diversity

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to organisational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

Unit 3: Cultural Diversity

Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational. Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, organisational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Suggested Readings:

- De Anca, C., & Vega, A. V. (2016). Managing diversity in the global organisation: Creating new Business values. Springer.
- Kirton, G., & Greene, A. M. (2021). The Dynamics of Managing Diversity and Inclusion: A Critical Approach. Routledge.
- Klarsfeld, A., Booysen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). International handbook on diversity management at work: country perspectives on diversity and equal treatment. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (Eds.). (2005). Handbook of workplace diversity. Sage.
- Machado, C., & Davim, J. P. (2017). Managing organisational Diversity. Springer International Publishing.
- Moss, G. (2012). Lessons on profiting from diversity. In Lessons on profiting from diversity (pp. 1-18). Palgrave Macmillan, London.
- Nkomo, S. M. (1997). Managing diversity: Human resource strategies for transforming the workplace.

Note: Learners are advised to use the latest edition of readings.

Organisational Behaviour **BCOM-BCH- 205 E**

Course Objective: The course aims to develop an in-depth understanding of the concept of organisational behaviour and its relevance in modern organisations. It also aims to expand the knowledge about the complexities of human behaviour, competitiveness, and interpersonal group dynamics.

Course Outcomes: After completion of the course, learners will be able to:

1. Demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse the various means of managing people at the workplace.
3. Interpret the complex nature of human behaviour and group dynamics.
4. Critically evaluate leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

Unit 1: Introduction

Organisational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.

Unit 2: Individual Behaviour

Foundations of Individual Behaviour; Personality - Type A/B, types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.

Unit 3: Communication, Motivation and Group Behaviour

Communication – Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window. Motivation – Why people work; Need theories (Maslow's need hierarchy, ERG Theory, McClelland's Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Selfefficacy Theory). Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies.

Unit 4: Leadership and Dynamics of Organisational Behaviour

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue. Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress.

Suggested Readings:

- Greenberg, J. (2015). Behaviour in organisations. Pearson Education India. Tenth edition
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. Pearson.
- Luthans, F. (2017). Organisational Behaviour-An evidence based approach. McGrawHill Education, Twelfth Edition.
- Pareek, U. (2014). Understanding Organisational Behaviour. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of organisational Behaviour. Pearson.

Computerized Accounting System (Tally)

BCOM-BCH-206 A

Course Objective: This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerized accounting software.

Course Outcomes: After completion of the course, learners will be able to:

- understand manual and computerized accounting system environments.
- create a structure of a computerized accounting system for a business firm.
- record day to day business transactions in Computerized Accounting System
- make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
- generate various accounting reports for analysis and decision making

Unit 1: Introduction to Accounting

Accounting – meaning, importance and need, its objectives. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit 2: Recording of business transactions and preparation of financial statements

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry book-keeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit 3: Computerized Accounting System

Computerized Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; 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.

Unit 4: Creating Masters, voucher entry, Taxation and Generating Reports:

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances, 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, Voucher Entry: 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 and printing of voucher. Taxation: Accounting for Goods and Service Tax Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in PDF and excel formats.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.

Competency Mapping BCOM-BCH-206B

Course Objective: The course aims to give input regarding competency aspect of human resource management and also integrates competency of an employee with the human resource practices.

Course Outcomes: After completion of the course, learners will be able to:

- Analyse various basics concepts of Competency.
- Understand the framework for Competency Management.
- Experience the process of designing a Competency Model.
- Interpret the concept of Concept Mapping.
- Integrate Competency Mapping to various HR applications.

Unit 1: Introduction to the concept of Competency

Concept and Definition of Competency, History of Competency, Basic Components of Competency Knowledge, Skill, Attitude (KSA), Compare Competence and Competency, Performance vs Competency, Types of Competency- Generic/Specific Competency, Threshold/Performance Competency, Managerial/Human Competency, Limitations Of Competency.

Unit 2: Framework of Competency Management

Need and Importance of Competency framework, Types of Competency Models- The Iceberg Model, The Lancaster Model of Managerial Competence, Competency Models for HR Professionals.

Unit 3: Developing Competency Models and Competency Mapping

Stages in Developing and Implementing Competency Models-Understanding job positions, Data collection instruments for job descriptions, Validation of the competency model after data gathering ,Competency Gap Analysis, Validation, and Benchmark; Competency assessment - 360 degrees; Define Competency Mapping, Need for Competency Mapping, Purpose of Competency Mapping, Compare Competence Map and Competency Mapping, Steps in developing Competency Mapping.

Unit 4: Scope of Competency Mapping

Use of Competency Mapping in HR decisions like Assessment Centres, Recruitment and Selection, Training and Development, Performance Management, Compensation and Rewards, Succession Planning.

Suggested Readings:

- McClelland, David Competence at Work, Spencer and Spencer,1993
- Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations.2nd ed. SAGE Publications Pvt.ltd 2007,India.
- Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
- Shermon, Ganesh. Competency based HRM. 1st edition , Tata McGraw Hill.
- The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House

Research Tools & Techniques
BCOM-BCH: 206C

Course Objectives: The course aims to enable students to use research tools and techniques.

Course Outcomes: After completion of the course, learners will be able to:

1. develop strong theoretical and empirical foundation in statistical analysis;
2. analyze complex information with the help of statistical software.

Unit I: Introduction to SPSS

SPSS Environment: data editor, output viewer, syntax editor – Data view window– SPSS Syntax – Data creation – Importing data – Variable types in SPSS and Defining variables – Creating a Codebook in SPSS.

Unit II: Working with Data

Computing Variables - Recoding (Transforming) Variables: Recoding Categorical String Variables using Automatic Recode - Rank Cases - Sorting Data - Grouping or Splitting Data.

Unit III: Exploring Data

Descriptive Statistics for Continuous Variables - The Explore procedure - Frequencies Procedure – Descriptives - Compare Means - Frequencies for Categorical Data.

Unit IV: Analysing Data

Inferential Statistics for Association: Pearson Correlation, Chi-square Test of Independence – Inferential Statistics for Comparing Means: One Sample t Test, Paired- Samples T Test, Independent Samples T Test, One-Way ANOVA.

Suggested Readings:

1. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May, 2016,
2. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.
1. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.
2. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

Note: Learners are advised to use the latest edition of textbooks

Interactive English- II

BCOM-BCH-207A

Course Objective

The course aims to develop fundamental language skills in reading, writing, speaking, and listening for effective communication.

Course Outcome: After completion of the course, learners will be able to:

1. Convert one kind of sentence/clause into a different kind of structure as well as other items to exemplify stylistic variations in different discourses modal auxiliaries uses based on semantic considerations.
2. Develop greater confidence and proficiency in the use of language skills necessary for social and academic purpose to participate in group discussions and interviews, by making short presentation on given topics.
3. Convert one kind of sentence/clause into a different kind of structure as well as other items to exemplify stylistic variations in different discourses modal auxiliaries uses based on semantic considerations.

Unit 1: Sentence Rearrangement

Idioms and Phrases; One word Substitution; Sentence Correction; Error Spotting; Fill in the Blanks; Spellings Correction; Reading Comprehension; Synonyms-Antonyms; Active Passive; Sentence Rearrangement; Models and articles.

Unit 2: Writing

Diary entry; Book/ article reviews; Essay/speech writing; Report writing; Dialogue writing; Letter Writing: Complaint/Apology Letters; placing an order; job application(including a cover letter and a CV)

Suggested Readings:

1. English at the Workplace Part I, Macmillan, Delhi, 2008,
1. Language, Literature and Creativity, Orient Blackswan, 2013
2. Raymond Murphy, Intermediate English Grammar, 2nd Ed, Cambridge University Press, Cambridge,2012,

Sanskrit-II

BCOM-BCH-207B

Course Objectives

To introduce students to foundational aspects of Sanskrit grammar, vocabulary, and simple conversations, fostering an understanding and appreciation of the language's cultural and historical significance. Students will develop basic reading, writing, and speaking skills through interactive learning experiences.

Course Outcomes:

- Develop the ability to read and comprehend basic Sanskrit sentences and passages.
- Grasp fundamental grammatical concepts for constructing simple sentences.
- Acquire essential vocabulary for daily communication and routine situations.
- Gain awareness of Sanskrit's cultural context and significance through exposure to simple texts and stories.

Unit: I

वर्णविचारः

शब्द-विचारः

शब्दरूपाणि

धातुरूपाणि

कारकम्

अव्ययाः

प्रत्ययाः उपसर्गाः च

वाक्यरचना तथा अनुवादः

संख्यावाचक-शब्दाः

सन्धि

Unit: II

अशुद्धिशोधनम्

व्यावहारिकः शब्दकोशः

चित्रवर्णनम्

पत्रलेखनम्

अपठितांश-अवबोधनम्

अनुच्छेद/निबन्ध-लेखनम्

संवादलेखनम्

Note: Learners are advised to use the latest edition of readings.

Bhartiya Gyan Parampara

BCOM-BCH-208A

Course Objectives:

The Course aims to explore and preserve India's traditional knowledge, cultural heritage, and philosophies for holistic development and cultural enrichment.

Course Outcome: After completion of the course, learners will be able to:

1. Understanding of Ancient Wisdom: Students will gain a comprehensive understanding of the ancient Indian knowledge system, including traditional philosophies, scriptures, and cultural practices.
2. Appreciation of Diversity: Learners will develop an appreciation for the diverse knowledge disciplines that exist within the Indian tradition, such as Ayurveda, Yoga, Vedic mathematics, classical arts, and various indigenous sciences.
3. Application of Ethical Values: The learning outcome includes instilling ethical values and principles derived from Indian heritage, promoting compassion, tolerance, and respect for all living beings.
4. Integration of Modern Context: Students will learn to bridge the gap between traditional wisdom and modern challenges, finding practical applications and relevance in contemporary society for aspects of the Indian knowledge system.

Unit I: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview

- 1.1 Importance of Ancient Knowledge; Defining Indian Knowledge System;
- 1.2 The Indian Knowledge System Corpus- A Classification Framework;
- 1.3 Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Vaisesikan Worldview of Existence; Pramana; Samasya;
- 1.4 Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework.

Unit II: Governance and Public Administration

- 2.1 Ramayana on Great Attributes, Dos, and Don'ts of a King;
- 2.2 Arthasastra- Governance and Administration; Relevance of Arthasastra; Kautilyan State; Vidurāniti – Advice to a King; The Amatya, Settlements and Land Use (Janapada), Fortified Capital city (Durga), Treasury and State Economy (Kosa), Law & Order and Security (Danda), Foreign Policy and Allies (Mitra);
- 2.3 Public Administration- Perspectives from the Epics

Suggested Readings:

- Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Delpe (2005). Hidden dangers of meditation and yoga. Payal Books Patanjali Yog Sutra

Universal Human Values

BCOM-BCH-208B

Course outcomes: The Universal Human Values course fosters empathy, ethics, and inclusivity. Students explore diverse perspectives, enhancing respect for others. They develop critical thinking regarding moral dilemmas, nurturing integrity. Communication skills are honed for compassionate dialogue. Ultimately, graduates exhibit well-rounded, socially conscious personalities, contributing positively to society.

Course Objectives:

1. Development of a holistic perspective based on self-exploration about themselves (human being), family, society and nature/existence.
2. Strengthening of self-reflection.
3. Development of commitment and courage to act

UNIT-I: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education

1. Purpose and motivation for the course, recapitulation from Universal Human Values-I
2. Self-Exploration—what is it? - Its content and process; ‘Natural Acceptance’ and Experiential Validation- as the process for self-exploration
3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
4. Right understanding, Relationship and Physical Facility- the basic requirements for fulfilment of aspirations of every human being with their correct priority
5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
6. Method to fulfil the above human aspirations: understanding and living in harmony at various levels. Include practice sessions to discuss natural acceptance in human being as the innate acceptance for living with responsibility (living in relationship, harmony and co-existence) rather than as arbitrariness in choice based on liking-disliking.

UNIT-II: Understanding Harmony in the Human Being - Harmony in Myself!

1. Understanding human being as a co-existence of the sentient ‘I’ and the material Body’
2. Understanding the needs of Self (‘I’) and ‘Body’ - happiness and physical facility
3. Understanding the Body as an instrument of ‘I’ (I being the doer, seer and enjoyer)
4. Understanding the characteristics and activities of ‘I’ and harmony in ‘I’
5. Understanding the harmony of I with the Body: Sanyam and Health; correct appraisal of Physical needs, meaning of Prosperity in detail
6. Programs to ensure Sanyam and Health. Include practice sessions to discuss the role others have played in making material goods available to me. Identifying from one’s own life. Differentiate between prosperity and accumulation. Discuss program for ensuring health vs dealing with disease

REFERENCE BOOKS

1. Jeevan Vidya: Ek Parichaya, A Nagaraj, Jeevan Vidya Prakashan, Amarkantak, 1999.
2. Human Values, A.N. Tripathi, New Age Intl. Publishers, New Delhi, 2004.
3. The Story of Stuff (Book).
4. The Story of My Experiments with Truth - by Mohandas Karamchand Gandhi
5. Small is Beautiful - E. F Schumacher.
6. Slow is Beautiful - Cecile Andrews
7. Economy of Permanence - J C Kumarappa
8. Bharat Mein Angreji Raj - Pandit Sunderlal
9. Rediscovering India - by Dharampal
10. Hind Swaraj or Indian Home Rule - by Mohandas K. Gandhi

Moral Value

BCOM-BCH-208C

Course Objective

The course aims to instill and develop ethical principles, virtues, and character traits in students to promote responsible and compassionate behavior in personal and social contexts.

Course Outcomes:

- After successful completion of the course, the students will be able to:
- Impart moral value for the society.
- Understand the rationale of social responsibility.
- Recognize and appreciate ethical considerations and values relevant to business activity.
- Maintain balance in their personal and professional life.

Uni I

Human values; morals values; values and ethics; basic etiquette; integrity – work ethics – honesty – courage – empathy – self-confidence – character; positive attitude and beliefs; balanced approach professional and personal life; social responsibilities and rights. Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality.

Unit II

Concept of moral Relativism and Moral Imperialism. Cognitive Moral Development. Encouragement to Ethical Behaviour. Approaches to Foster using Ethical Behaviour. Concept of Trusteeship: Everything belongs to society; Man is only a caretaker, our responsibility to ensure welfare of all.

Suggested Readings:

John, R. Boatright. Ethics and the Conduct of Business, Pearson Education, New Delhi.
Edmund, G. Seebauer and Robert L Barry, Fundamentals of Ethics for Scientists and Engineers, Oxford University Press, Oxford.
Hartman, Laura P. and Joe Des Jardins, Business Ethics: Decision-Making for Personal Integrity & Social Responsibility. McGraw-Hill/Irwin.
Arthur, John. Studying Philosophy: A Guide for the Perplexed. Pearson/Prentice Hall.

Note: Only latest editions of the above books are recommended.

Bhagwat Geeta **BCOM-BCH-208D**

Course Objectives:

The course aim to enable the students to create an awareness on Message of Bhagwat Gita to instill Moral, Social Values and to appreciate the Karma Yoga.

Course Outcomes: After completion of the course, learners will be able to:

1. **Spiritual Insight:** Students will gain a deep understanding of the spiritual and philosophical concepts presented in the Bhagavad Gita, such as dharma (duty/righteousness), karma (action), and the paths to self-realization.
2. **Ethical Decision-Making:** Learners will be able to apply the teachings of the Bhagavad Gita to make ethical decisions and navigate moral dilemmas in various aspects of life.
3. **Resilience and Inner Strength:** The study of Bhagavad Gita will empower students with valuable insights and techniques to cope with challenges, cultivate resilience, and develop inner strength.
4. **Integration of Life Principles:** The learning outcomes include integrating the wisdom from the Bhagavad Gita into daily life, fostering a balanced and harmonious approach to personal, professional, and societal interactions.

Unit-1: Introduction: Relevance of Bhagavad Gita today- Background of Mahabharatha. Arjuna Vishada Yoda: Arjuna's Anguish and Confusion- Symbolism of Arjuna's Chariot. Sankhya Yoga: Imporance of Self-Knowledge- Deathlessness : Indestructibility of Consiousness- Being Established in Wisdom – Qualities of a Sthita-prajna. Karma Yoga: Yoga of Action – Living in the present- Dedicated Action without Anxiety over Results – Concept of Swadhrma, Dhyana Yoga: Tuning the Mind- Quantity, Quality and Direction of Thoughts- Reaching Inner Silence.

Unit-2: Bhakti Yoga: Yoga of Devotion – Form and Formless Aspects of the Divine Inner Qualities of a True Devotee, GanatrayaVibhaga Yoga: Dynamics of the Three Gunas: Tamas, Rajas, Sattva- Going Beyond the Three Gunas- Description of A Gunatheetha. Course Outcomes: Upon completion of the course, the student should be able to realize the Relevance of Bhagavad Gita today Yoga to devotion, realize the responsibilities and duty in the society.

REFERENCES

1. Swami Chinmayananda, : The Holy Geeta”, Central Chinmaya Mission Trust 2002.
2. Swami Chinmayananda, “ A Manual of Self Unfordment”, Central Chinmaya Mission Trust, 2001.

Internship/ Field Based Project/Apprenticeship/ Project/ Community outreach Project
BCOM-BCH-209

For students who want to exit after first year, compulsory Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the Second Semester, followed by Project Report and Viva-voce examination on completion has been provided as SEC to enable the students to have hands on experience in real life business situations. Other students may also opt for Internship/ Apprenticeship/ Project/ Community outreach project after second semester.

Financial Management

BCOM-BCH-301

Course Objective: The course aims to enable students to acquire knowledge of principles and practice of financial management.

Course Outcomes: After completion of the course, learners will be able to:

- analyse the conceptual framework of financial management and capital budgeting will have an insight into the concept of time value of money and risk and return.
- compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
- analyse and understand different theories of dividend and factors affecting dividend policy.
- examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

Unit I: Financial Management: An Overview

Nature, scope and objectives of financial management. An overview of time value of money and risk and return.

Unit II: Capital Budgeting Decision

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit III: Cost of Capital and Financing Decision

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (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.

Unit IV: Dividend Decision and Working Capital Decision

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy. Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

References::

1. Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
2. Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
3. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
4. Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
5. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
6. Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi.

Note: Learners are advised to use the latest edition of readings.

Income Tax Law and Practice

BCOM-BCH-302

Course Objective: The course aims to impart knowledge of law pertaining to levy of income tax in India.

Course Outcomes: After completion of the course, learners will be able to:

- Analyses the basic concepts of income tax and determine the residential status of different persons;
- Compute income under the heads salaries and income from house property;
- Compute income under the heads profits and gains of business or profession and capital gain
- Compute income under the head income from the other sources and understand the provisions relating to income of other persons included in assessee's total income; and
- analyse various deductions and computation of total income and tax liability of individuals.

Unit I: Introduction

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10

Unit II: Computation of Income from Salaries and House Property Income from Salaries; Income from House Property.

Unit III: Computation of Income from Business or Profession, Capital Gains Income from Other Sources, Profits and gains of business or profession; Capital gains; Income from other sources.

Unit IV: Clubbing of Income and Set-off, Deductions and Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses. Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

References::

1. Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
2. Bandopadhyaya (2019). Taxation I, II. Oxford University Press.
3. Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
4. Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
5. Current Tax Reporter. Current Tax Reporter, Jodhpur.
7. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

Note: Learners are advised to use the latest edition of text books.

Indian Economics

BCOM-BCH-303

Course Objective:

The course aims to provide students with a comprehensive understanding of India's economic structure, policies, and challenges, equipping them with insights to analyze economic trends and make informed decisions within business and commerce contexts.

Course Outcomes:

- Understand the key economic concepts and principles relevant to the Indian context, facilitating informed business decisions.
- Analyze the factors influencing India's economic growth, trade, and investment opportunities within a commercial framework.
- Evaluate government policies and their impact on businesses, enabling strategic adaptation to changing economic conditions.
- Develop a holistic perspective on the socio-economic dynamics of India, aiding responsible and ethical business practices.

Unit: I

Indian economy: features, size; natural resources: land, water, forest and energy; infrastructure: importance & types, infrastructure development programmes in India, important issues.

Unit: II

Agriculture: features, importance, agricultural production and productivity, rural indebtedness, agricultural marketing, agricultural finance, agricultural policy, new development in agriculture: contract farming, organic farming and corporate farming.

Unit: III

Industrial development during the planning period; Industrial Policy, National manufacturing Policy; Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy; Large Scale Industries: Iron & Steel, Cement and Petrochemicals. Service sector in India: growth and contribution of services, major areas of service sector in India.

Unit: IV

Foreign trade of India: composition and direction. Problems of Indian economy: population, poverty, unemployment, inflation, unequal distribution of income and wealth, inter-state disparities in the pattern of development.

References:

1. Jalan, Bimal, The Indian Economy – Problems and Prospects, Viking, New Delhi.
2. Nagraj, R. Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
3. Puri, V.K. and Misra, S.K.: Indian Economy, Himalaya Publishing House.
4. Datt and Mahajan: Indian Economy, S. Chand and Company.
5. Dhar, P.K.: Indian Economy – Its Growing Dimensions, Kalyani Publishers.
6. Economic Survey: Government of India.
7. Economic and Political Weekly: Various Issues.

Performance Management

BCOM-BCH-304 A

Course Objective:The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organisation through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Course Outcomes:After completion of the course, learners will be able to:

1. Analyse the key concepts of performance management and methods of performance management in practices.
2. interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems.
4. devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and track able in the organisation.
5. appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in a rapidly changing environment.

Unit I: Introduction to Performance Management

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.

Unit II: Performance Planning and Managing Performance

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management, Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling, Performance analysis for Individual and organisational Development.

Unit III: Learning Organisation and Performance Based Compensation

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit IV: Implementation of Performance Management

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies for employees. Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Ethical and Legal issues in Performance Management.

References::

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D.K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S.R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli (2008). Performance Management. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

Brand Management

BCOM-BCH -304B

Course Objective: The course aims to make students aware of brands, their evolution, extensions, simple brand management strategies and its practical implications for business. The course shall focus on developing skills to devise success actions for brand positioning and equity in the market.

Course Outcomes: After completion of the course, learners will be able to:

- comprehend the conceptual framework of brands
- analyse various success actions of popular brands
- describe the brand extensions
- explore the life stages of a brand
- apply brand management success actions to real life products.

Unit I : Introduction

Introduction to Brands and Brand Management, Concept of a Brand, Evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit II: Brand Positioning and Designing Marketing Program

Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.

Brand Management Process, Designing And Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies,

Unit III: Brand Equity & Performance

Customer-based Brand Equity, Understanding Brand Performance: Brand Equity Management System, New Media Environment, Growing and Sustaining Brand Equity.

Unit IV: Recent Trends and Legal Aspects of Branding

Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: storytelling, Internet and Social Media, Brands amplifiers, Legal and Ethical aspects in Brand Management.

References::

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale,A.K. & Gupta,R. *Product Policy and Brand Management: Text and Cases, 4th ed.* PHI Learning
5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
7. Miller, D. *Building a Story Brand: Clarify Your Message So Customers Will Listen*, India: Harper Collins Publishers.

Note: Learners are advised to use the latest edition of readings

Financial Reporting Analysis & Valuation

BCOM-BCH- 304 C

Course Objective:

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

Course Outcomes:

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

- analyse and interpret information provided in the financial statements of a company;
- interpret the contents of corporate annual reports;
- demonstrate applicability of relevant Ind AS;
- understand valuation of tangible and intangible assets.

Unit I: Introduction to Corporate Financial Reporting

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit II: Financial Statements and Disclosures

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit III: Valuation

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

Unit IV: Elements of Financial Statements

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

References::

- Bhattacharjee, A. K., Financial Accounting for Business Managers, PHI Learning
- Gibson, C. H., Financial reporting and analysis. Nelson Education.
- Gupta, A. , Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
- Soffer, L. C., & Soffer, R. J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Tulsian, P. C., & Tulsian, B. —Corporate Accounting| S. Chand Publishing, New Delhi
- Tulsian, P. C., & Tulsian, B. —Financial Management| S. Chand Publishing, New Delhi
- Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis : A Global Perspective. Wiley Publications

Note: Learners are advised to use the latest edition of readings.

Quantitative Techniques

BCOM-BCH- 305 A

Course Objectives:

The course aims to equip students with mathematical and statistical tools to analyze and solve real-world problems across various disciplines, enhancing their decision-making and problem-solving skills.

Course Outcome:

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

- the meaning of quantitative techniques
- basics of decision making
- the relevance of quantitative techniques in business decision making
- the classification of quantitative techniques
- the various quantitative tools available for business decision making

Unit I: Quantitative Techniques–

An introduction to quantitative techniques, classification of quantitative techniques, role of quantitative techniques in business and industry, limitation of quantitative techniques.

Unit II: Sampling-

Sampling techniques, sampling error, test of sampling, parametric tests; T-test and Chi Square test, correlation and regression simple, partial and multiple. Non –Parametric Tests: The runs and median test of randomness, tests of two-matched samples: Sign-test, Wilkson test, Signed Rank-Sum test, The Mann-Whitney-U-Test, The Kruskal Wallis-test, Friedmani`s test for K. Related samples, tests involving two independent samples; Median test, Wald-Wolfwitz number of Runs test.

Unit III: Analysis of Variance–

One way classification, two way classification, Business Forecasting–various methods of Business forecasting, uses, problems and Limitations of business forecasting method.

Unit IV: Input–

Output analysis, input output tables, significance of input output analysis, Limitations., Network Analysis–CPM and PERT.

References:

- Kothari, C.R- Quantitative Techniques
- Gupta, S.P- Statistical Method
- Vohra, N.D- Quantitative Techniques in Management

Investing in Stock Markets

BCOM-BCH – 305 B

Course Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Outcomes: After completion of the course, learners will be able to:

- explain the basics of investing in the stock market, the investment environment as well as risk & return.
- analyse the Indian securities market including the derivatives market.
- examine the EIC (economic, industry and company) framework.
- conduct fundamental analysis and technical analysis.
- analyse the mutual funds market

Unit I: Basics of Investing

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit II: Fundamental Analysis

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.

Unit III: Technical Analysis and Indian Stock Market

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit IV: Investing in Mutual Funds

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

References:

- Chandra, P. —Investment Analysis and Portfolio Management| Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets| Scholar Trust Press.
- Kevin, S. —Security Analysis and Portfolio Management| PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. —Investing in Stock Markets| Ane Books.
- Pandian, P. —Security Analysis and Portfolio Management| Vikas Publishing House, New Delhi.

Note: Learners are advised to use the latest edition of readings.

Investment Banking and Financial Services

BCOM-BCH-305C

Course Objective:

The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Course Outcomes:

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

1. Examine investment banking activities;
2. Describe the process of issue management;
3. Interpret corporate restructuring;
4. Analyse various financial services available in financial markets.

Unit1: Investment Banking an Introduction

Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India–Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit2: Issue Management

Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System– NSDL, CDSL.

Unit3: Financial Services -I

Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds -Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework–RBI, SEBI, IRDA, PFRDA.

Unit4: Financial Services -II

Banking products and services – Recent trends; Innovations in banking sector; NBFCs- Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

References::

- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition.
- Gordon E. & Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.
- Khan M. Y. & Jain P. K.: Financial Services, Tata McGraw Hill.
- Khan M. Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018.
- Khan M. Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018.
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018.
- Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition.

Note: Learners are advised to use the latest edition of readings.

Basics of Advertising

BCOM-BCH-305 D

Course Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Course Outcomes: After completion of the course, learners will be able to:

1. identify communication objectives behind advertising of various products and services.
2. explain various advertising and media elements in the advertising decisions.
3. identify ethical issues of advertising

Unit 1: Introduction to Advertising

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message and Media Decisions

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy. Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit 3: Advertising Agency

Role, Types and Selection of advertising agency.

Unit 4: Advertising: Effectiveness and Institutional Framework

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

References::

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-IInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma,S. & Singh,R. *Advertising: Planning and Implementation, 3rd ed*. PHI Learning

Human Resource Management

BCOM-BCH-305 E

Course Objective: The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.

Course Outcomes: After the completion of the course, the learners will be able to:

- Demonstrate necessary skills to design an HR policy that improves the work environment and analyse job requirements and prepare a Human Resource Plan;
- Describe and apply the use of different kinds of training and development strategies in real life situations;
- Create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;
- Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.

Unit1: Introduction to Human Resource Management

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM-Work place diversity, empowerment, downsizing, VRS, work life balance. Human resource planning-Quantitative and qualitative dimensions; Job analysis-Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit2: Upgrading Employees: Training and Development

Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing. Scope of training; on board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

Unit3: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Job Transfer and promotion. Compensation-concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit4: Employee Maintenance, Engagement and Emerging Horizons

Employee health and safety; Employee welfare; Social security(excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities. Emerging Horizons; Redundant man power, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

References:

- A swathappa, K.&Dash, S.(2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Decenzo, D.A.,& Robbins, S.P.(2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G.& Varrkey B.(2020). Human Resource Management, Sixteenth Edition Pearson Paper back.

Team Building

BCOM-BCH-306 A

Course Objective: The course aims to teach students importance of building teams in business and industry. The course will examine basic structure of a team, how they are developed their management and evaluation.

Course Outcomes: After completion of the course, learners will be able to:

1. explore the definition of Team and examine unique features of types of Teams.
2. design various ways of building an effective team.
3. evaluate techniques to manage teams at each stage of Development.
4. design shared vision and articulate business strategy of a hypothetical organisation to create high performing team.examine and explore methods and techniques.

Unit 1: Understanding Teams

Define Team and Group, Difference between Team and Group, Characteristics of a Team, Strength of a Team, Limitations of a Team, Types of Teams: Functional or Department Team, Cross Functional Teams, Self-Managing Team, Virtual Team, Operational Team, Problem Solving Team.

Unit 2: Team Building and Their Stages

Meaning and importance of Team Work, Psychology of Team Building, Team Building Process, Goal Setting and Problem Solving.

Stages of Team Development- Tukman's Model etc, Team Leader, Belbin Team Roles-Action Oriented Roles, People Oriented Roles and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).

Unit 3: Leading Transformation through high Performance Teams

Leading Transformation: Context, Shared Vision, Strategy, Wheel of Transformation Model, Determinants of High Performing Teams:12 Cs; Leading Innovative Teams – Employee First Customer Second.

Unit 4: Evaluation of Team Performance

Measuring Team Effectiveness-Creating Objectives, Measuring Productivity, Time Management, 360Degree Feedback; Problem Solving and Conflict Resolution in Teams.

References::

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- 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.
- Kohn, S. E., & O'Connell, V. D. (2007). 6 Habits of Highly Effective Teams.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Note: Learners are advised to use the latest edition of readings

Advanced Spreadsheet Applications in Business

BCOM-BCH-306B

Course Objective: This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner.

Course Outcomes: After completion of the course, learners will be able to:

1. examine large data generated through business transactions using advanced spreadsheet tools.
2. analyse and present data using tables, pivot tables, pivot charts and dashboards.
3. evaluate excel add-ins for constraint optimization, summarization and forecasting.
4. use advanced spreadsheets in various real life problems.

Unit 1: Spreadsheet Basics

Spreadsheet concepts, Managing worksheets; Formatting cells, Conditional formatting, Entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.

Unit 2: Data Handling

Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Graphical Representation using charts, Organizing Charts and graphs, advanced Charting Tools; identifying outliers; Formatting as table; pivot tables, pivot charts and dynamic dashboards.

Unit 3: Spreadsheet Functions, Data Analysis and Constraint Optimization

Formulae vs functions; Cell formulae vs Array formulae; mathematical functions; Statistical functions; Financial functions; Logical functions; Date and Time functions; Lookup and reference: Hlookup, and Vlookup, Index and Match functions; Text functions and Error functions. What-if-analysis: Goal-seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection); solver add-in.

Unit 4: Interactivity, Automation and Business Projects

Recording Macros, Absolute and relative macros, Editing macros, Use of spinner buttons and command buttons; Sub Procedure, Function Procedure (creating New Functions); Working with Loops: Do_while loop, For_Next loop; Creating User Forms: Message Box, Input Box; If_Then_Else. EMI calculation and Loan repayment schedule; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization problems, Assignment Problems, Depreciation Accounting; Graphical representation of stock price and return data; Frequency distribution and its statistical parameters; forecasting: stock prices, costs & revenues.

References: :

- Jain, H. C. & Tiwari, H. N. —Computer Applications in Business| Taxmann, Delhi.
- Mathur, S. & Jain, P. —Computer Applications in Business| Galgotia Publishing Company. . ●
- Walkenbach, J. —MS Excel 2016, Bible|. John Wiley & Sons, USA.
- Winston, W. L. —MS Excel 2013, Data Analysis & Business Modeling| Microsoft Press, USA. Winston, W.L. Microsoft Excel 2019—Data Analysis and Business Modeling, 6th ed. PHI Learning

Note: Learners are advised to use the latest edition of readings.

E-Commerce

BCOM-BCH-306 C

Course Objective: The course aims to enhance skills for effective and contemporary applications of E Commerce.

Course Outcomes: After completion of the course, learners will be able to:

1. describe the challenging needs of the society in the field of e-commerce.
2. evaluate various applications in the context of online transactions.
3. construct the steps in designing of website.
4. compare various e-payment systems.
5. analyse security and operational issues in e-commerce.

Unit 1: Introduction to E-Commerce

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System

E- payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.

References::

- Arora, S. *E-Commerce*. New Delhi: Taxmann.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- Joseph, P.T., S.J. *E-Commerce: An Indian Perspective, 6th ed.* PHI Learning
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.

Note: Learners are advised to use the latest edition of readings.

Analysis of Financial Statements

BCOM-BCH – 306 D

Course Objective: The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, and to analyse the operating, financial, and structural performance of business firms with the help of appropriate analytical tools

Course Outcomes: After completion of the course, learners will be able to:

1. analyse and interpret the quantitative information provided in the Financial Statements of a company;
2. compute and analyse accounting ratios of a company;
3. conduct cash flow analysis.

Unit 1: Introduction

Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Unit 2: Techniques of Financial Statement Analysis - I

Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis.

Unit 3: Techniques of Financial Statement Analysis - II

Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. Du-Pont analysis.

Unit 4: Cash Flow Analysis

Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7.

References::

- Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.
- Bhattacharyya, A.K. (2016); Financial Accounting for Business Managers, Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practitioners' Guide. New Jersey: Wiley.
- Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.
- Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.
- Goyal, B.K. (2022). Corporate Accounting, New Delhi: Taxmann Publications.
- Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.
- Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.

Note: Learners are advised to use the latest edition of readings.

Hindi Language-I BCOM-BCH – 307

Course Objective: The course aims to help the learners to make students able to use Hindi language correctly and efficiently and to facilitate the use of translation as a tool for communication between different languages

Course Outcomes: After completion of the course, learners will be able to:

- Facilitate communicative skills in Hindi.
- Understand the scientific form of Hindi Grammar and the correct usage of Hindi language.
- By learning Translation, students can improve their translation skill and helps to get a secured job.
- Translation enables effective communication between people around the world.

इकाई क

वर्ण (स्वर और व्यंजन),
संधि उपसर्ग,
संज्ञा , सर्वनाम , विशेषण, क्रिया और क्रिया विशेषण,
तद्भव तत्सम शब्द,
कारक और काल,
पर्यायवाची शब्द ,
अनेक शब्द के लिए एक शब्द,
समास,
विलोम शब्द
मुहावरे , लोकोक्तियां

इकाई ख

नमक का दारोगा: मुंशी प्रेमचंद की कहानी
धूप का एक टुकड़ा: निर्मल वर्मा
लेन देन - शरत चन्द्र चट्टोपाध्याय

Note: Learners are advised to use the latest edition of readings.

Business Statistics

BCOM-BCH-401

Course Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. examine and understand the various descriptive properties of statistical data.
2. compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. analyse the underlying relationships between the variables to use simple regression models.
4. analyse the trends and tendencies over a period of time through time series analysis.

Unit 1: Descriptive Statistics

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis.

Unit 2: Probability and Probability Distributions

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit 3: Simple Correlation and Regression Analysis

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Time Series Analysis and Index Numbers

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.

References::

- Anderson, D. R. Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. Statistics for Management. London: Pearson Education.
- Mark L. Berenson, Bernard M. Baruch, David M. Levine, Kathryn A. Szabat, David F. Stephen. Basic Business Statistics. Pearson.
- Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
- Thukral, J. K. Business Statistics, New Delhi: Taxman Publication.

Note: Learners are advised to use the latest edition of readings.

Accounting for Mergers & Acquisitions

BCOM-BCH- 402

Course Objective: The course aims to help learners to conceptualize the knowledge of value creation through Mergers and Acquisitions and acquires skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

Course Outcomes: After completion of the course, learners will be able to:

1. do value creation through Mergers and Acquisitions;
2. Analyse reasons for mergers, acquisitions and demergers from Indian perspective;
3. Compare different types of Synergic effects;
4. compare the concepts of Demerger and Reverse Merger.

Unit 1: Introduction to Mergers and Acquisitions

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective)

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

Unit 4: Laws and Regulations affecting M&A, Demerger and Reverse Merger

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Consideration in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

References:

- DePamphillis, D.M. —Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions| Elsevier.
- Koller, T., Goedhart, M. & Wessels, D. —Valuation: Measuring and Managing the Value of Companies| McKinsey & Company.
- Pettit, B.S., & Ferris, K.R. —Valuation for Mergers & Acquisitions| FT Press.
- Reed, S.F., Lajoux, A., & Nesvold, H.P. —The Art of M&A: A Merger Acquisition Buyout Guide| McGraw Hill.
- Sherman, A.J. —Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers| Good reads.
- Zadeh, A.A., & Meeks, G. —Accounting for M&A: Uses and Abuses of Accounting In Monitoring and Promoting Merger| Routledge.

Note: Learners are advised to use the latest edition of readings.

Business Law

BCOM-BCH- 403

Course Objective: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. Describe various modes of discharge of contract and remedies available in case of breach.
3. Recognize and differentiate between the special contracts.
4. Analyse the rights and obligations under the Sale of Goods Act.
5. Attain skills to form and manage entrepreneurial ventures as LLP.

Unit 1: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds; Essentials of a valid contract; offer and acceptance; consideration; free consent; capacity to contract; Void agreement and contract; Voidable agreements; Quasi-contracts; e-contract.

Unit 2: Discharge of Contract and Remedies for Breach

Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law; breach of contract; Remedies for breach of contract.

Unit 3: Introduction to Special Contracts and The Sale of Goods Act, 1930

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency; Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit 4: The Limited Liability Partnership Act, 2008

Salient Features and Nature of LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Conversion of LLP.

References::

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
- Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook
- Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Sulphrey, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

Entrepreneurship Development

BCOM-BCH-404 A

Course Objective: The aim is to make students aware about concept of entrepreneurship, qualities to be entrepreneur, significance in economic development. The objective is to make the students capable of creating a business plan and feasibility report. The student should be aware about the support system available.

Course Outcomes

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

- CO1 It will help students to prepare business plan.
- CO2 Students will be able to check the feasibility of starting new projects.
- CO3 They will be able to know the support available from Govt. to start a new venture.
- CO4 Students will be aware about the concepts of entrepreneurship development and significance in of entrepreneurship in economic development.

Unit 1

Concept of Entrepreneur, Characteristics, qualities and pre-requisites of entrepreneur, entrepreneurship and intrapreneur, Entrepreneur vs. Manager; Significance of Entrepreneurial Economic Development; Economic, social and psychological need for entrepreneurship.

Unit 2

Women Entrepreneurship, Environmental Factors affecting success of a new business, Opportunity identification and selection, Formulation of business plan, Contents and significance of business plan.

Unit 3

Feasibility Study -Preparation of Feasibility Reports: Economic, Technical, Financial and Managerial Feasibility of Project, Methods and procedures to start and expand one's own business.

Unit 4

Govt support to new enterprise; Role of Government and Promotional agencies in entrepreneurship development. Entrepreneurship Development Programmes; Role of various institutions in developing entrepreneurship in India (A brief description only).

References::

- Khanka S.S., "Entrepreneurship Development". S.Chand.
- Desai, A N. "Entrepreneur & Environment". Ashish, New Delhi.
- Drucker, Peter. "Innovation and Entrepreneurship". Heinemann, London.
- Jain Rajiv. "Planning a Small-Scale Industry: A Guide to Entrepreneurs". S.S. Books, Delhi.
- Kumar, S A. "Entrepreneurship in Small Industry". Discovery, New Delhi.
- McClelland, D C and Winter, W G. "Motivating Economic Achievement". Free Press, New York.
- Pareek, Udai and VenkateswaraRao, T. "Developing Entrepreneurship -A Handbook on Learning Systems". Learning Systems, Delhi.

Note: Only latest available edition books are recommended.

Investment Management

BCOM-BCH-404 B

Course Objective: The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

Course Outcomes: After completion of the course, learners will be able to:

1. examine the basics of investment management and different investment avenues available.
2. evaluate the securities in terms of their risk and return.
3. create an optimal portfolio.
4. analyse the performance of mutual funds.

Unit 1: Introduction to Investment

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.

Unit 2: Bond Analysis and Valuation

Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.

Unit 3: Equity Analysis and Valuation

Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit 4: Portfolio Management, Mutual Fund and Derivatives

Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model. Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives Forwards, Futures and Options.

References::

- Jones, C.P., Investment Analysis and Management, Wiley.
- Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
- Alexander, G.J., Sharpe, W.F. and Bailey J.V. (2009). Fundamentals of Investments, PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., and Mohanty, P. (2019). Investments, 11th edition, Mc Graw Hill.
- Ranganatham, M., & Madhumathi, R. (2nd Edition). Security Analysis and Portfolio Management. Noida: Pearson (India) Education
- Singh, Y.P., Fundamentals of Investment Management, Galgotia Publications
- Tripathi, V., Fundamentals of Investment, Taxmann Publications.
- Sharma, S.K. and Kaur, G. (2019). Fundamentals of Investment, Sultan Chand

Note: Learners are advised to use the latest edition of readings

Decision Science BCOM-BCH -404 C

Course Objective:

The course aims to familiarize the learners with basic mathematical tools, emphasizing applications to business and economic situations.

Course Outcomes:

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

1. analyse quantitative techniques that play an important role in managerial decision making;
2. compare programming for business problems involving constrained optimization;
3. describe programming to assign sources and jobs to destinations and machines;
4. examine how competitive choices in a business are made;
5. examine how the business strategies are developed to reduce the customers' wait time;
6. analyse the decision-making process to replace used equipment.

Unit 1: Linear Programming

Formulation of Linear programming problems (LPPs) with more than two variables. Solution of LPPs by simplex method - maximization and minimization cases. The dual problem: Formulation, the relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). The economic interpretation of the dual.

Unit 2: Assignment and Transportation

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west corner method, Least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

Unit 3: Sequencing and Game Theory

Introduction of sequencing, Notations, Terminology, and Assumptions, Processing jobs through two and three machines, Introduction of Game Theory, Two-Person Zero-sum Game, Pure Strategies (Minimax and Maximin Principles): Game with a saddle point. Mixed Strategies, Rule of Dominance.

Unit 4: Queuing Model and Replacement Theory

Introduction of Queuing Model, Structure of a Queuing System, Performance Measure of a Queuing System, Model I: $\{(M/M/1): (\text{Infinite/FCFS})\}$, Introduction of Replacement, Replacement of items whose efficiency deteriorates with time.

References::

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing.
- Hamdy A. Taha, (2017) Operational Research, Pearson.
- Kapoor, VK Operations Research: Quantitative Techniques for Management, Sultan Chand and Sons.
- Levin R. I., Rubin D.S., Stinson J.P., Gardner E.S. Jr., Quantitative Approaches to Management, McGraw Hill International Editions.
- Vohra, ND, & Arora, Hitesh, Quantitative Techniques in Management, McGraw Hill.
- Tulsian, P.C. & Pandey, V. —Quantitative Techniques|| Pearson Education, India.

Note: Learners are advised to use the latest edition of readings.

Marketing for Financial Services

BCOM-BCH- 404 D

Objective: The course aims to acquaint students with the distinctive characteristics of financial services and the problems and issues involved in the marketing of financial services. A framework for developing a marketing-mix strategy for financial services is presented and recent developments in the field will be introduced to the students.

Course Outcomes: After completion of the course, learners will be able to:

1. distinguish the characteristics and issues involved in financial services marketing.
2. analyse the marketing framework of financial services organisations.
3. examine the consumer buying behaviour in the context of financial services marketing and how the organisations can have enduring relationships with the customers.

Unit 1: Introduction to Financial Services Marketing

Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services

Unit 2: Marketing Mix of Financial Services

Segmentation, Targeting, Positioning and Marketing Mix for Financial Services Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services

Unit 3: Consumer Buying Behaviour in Financial Services

The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing

Unit 4: Practical Exercises:

The learners are required to:

1. develop a comprehensive marketing plan for any of the financial service product and present as financial services marketing consultant.
2. solve case studies related to financial service marketing organisations.
3. identify and analyse the marketing mix strategies of major domestic and international financial service organisations.
4. compare the customer relationship practices of financial service organisations and non-financial service organisations.

References:

- Bapat, D. (2013). Marketing of Financial Services. Dreamtech Press.
- Goel, S. Financial Markets, Institutions and Services PHI learning
- Ennew, C. T., Waite, N. & Waite, R. (2017). Financial Services Marketing: An International Guide to Principles and Practice (3rd ed.). Routledge.
- Estelami, H. (2006). Marketing Financial Services. Dog Ear Publishing.
- Farquhar, J. & Meidan, A. (2010). Marketing Financial Services (2nd ed.). Palgrave MacMillan.

Note: Learners are advised to use the latest edition of readings

Hindi Language-II

BCOM-BCH – 405

Course Objective: The course aims to help the learners to make students able to use Hindi language correctly and efficiently and to facilitate the use of translation as a tool for communication between different languages

Course Outcomes: After completion of the course, learners will be able to:

- Facilitate communicative skills in Hindi.
- Understand the scientific form of Hindi Grammar and the correct usage of Hindi language.
- By learning Translation, students can improve their translation skill and helps to get a secured job.
- Translation enables effective communication between people around the world.

इकाई क

पत्रलेखन,
अनुच्छेदलेखन,
निबन्धलेखन,
हिंदी में पत्राचार,
वार्तालाप लेखन,
चित्रलेखन,

इकाई ख

सारा आकाश-राजेंद्र यादव (उपन्यास का विश्लेषण)
वरदान - प्रेमचंद

Note: Learners are advised to use the latest edition of readings.

Mental Happiness

BCOM-BCH-406A

Course Objectives:

The course aims to provide a comprehensive understanding of mental health, covering its theoretical foundations and practical strategies, in order to promote awareness, reduce stigma, and foster well-being within individuals and communities.

Course Outcomes:

1. Develop an awareness of the different factors that influence mental health and an understanding of the various mental health disorders.
2. Acquire practical skills to recognize early signs of mental health issues and provide appropriate support and referrals.
3. Gain insights into the stigma surrounding mental health and develop strategies to promote a more inclusive and empathetic society.
4. Learn effective self-care techniques and coping mechanisms to enhance personal mental well-being and resilience.

Unit I: Introduction to Mental Health

Defining mental health and its importance, The impact of mental health on overall well-being, Reducing the stigma around mental health issues, understanding anxiety disorders (generalized anxiety, panic, social anxiety), exploring mood disorders (depression, bipolar disorder), recognizing psychotic disorders (schizophrenia, schizoaffective disorder)

Unit II: Stress and Coping

The relationship between stress and mental health, coping mechanisms for managing stress, building resilience to cope with life's challenges, the importance of self-care for mental well-being strategies for practicing self-compassion and self-kindness, Incorporating self-care into daily routines

Unit III: Mental Health and Relationships

The impact of mental health on interpersonal relationships, communicating effectively about mental health issues supporting loved ones with mental health challenges Recognizing warning signs of suicide risk, how to intervene and provide support during a mental health crisis accessing emergency mental health services, integrating physical, emotional, and spiritual well-being, mind-body practices for mental health (yoga, meditation, etc.), the role of nutrition and exercise in promoting mental well-being

References:

1. "An Unquiet Mind: A Memoir of Moods and Madness" by Kay Redfield Jamison
2. "Lost Connections: Uncovering the Real Causes of Depression and the Unexpected Solutions" by Johann Hari
3. "The Noonday Demon: An Atlas of Depression" by Andrew Solomon
4. "Daring Greatly: How the Courage to Be Vulnerable Transforms the Way We Live, Love, Parent, and Lead" by Brené Brown

Emotional Intelligence

BCOM-BCH-406B

Course Objectives:

The course aims to cultivate an understanding of emotional intelligence concepts, fostering skills in recognizing, managing, and utilizing emotions effectively in personal and professional contexts, to enhance interpersonal relationships and decision-making abilities.

Course Outcomes:

The course objectives of the course are:

1. To introduce the concept of emotional intelligence, its models and components;
2. To understand the significance of emotional intelligence in self-growth and building effective relationships;
3. To identify the measures of emotional intelligence.

Unit- I Fundamentals of Emotional Intelligence and Personal Competence

- 1.1 Nature, Significance and Models of emotional intelligence
- 1.2 Building blocks of emotional intelligence: self-awareness, self-management, social awareness, and relationship management
- 1.3 Self Awareness: Observing and recognizing one's own feelings, Knowing one's strengths and areas of development
- 1.4 Self Management: Managing emotions, anxiety, fear, and anger

UNIT- II Social Competence and Emotional Intelligence Development

- 2.1 Social Awareness: Others' Perspectives, Empathy and Compassion
- 2.2 Relationship Management: Effective communication, Collaboration, Teamwork, and Conflict management
- 2.3 Strategies to develop and enhance emotional intelligence

References::

- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
- Sternberg, R. J. (Ed.). (2000). Handbook of intelligence. Cambridge University Press.
- HBR's 10 Must Reads on Emotional Intelligence (2015)
- HBR's 10 Must Reads on Managing Yourself (2011)
- Self Discipline: Life Management, Kindle Edition, Daniel Johnson.
- Bar-On, R., & Parker, J.D.A.(Eds.) (2000). The handbook of emotional intelligence. San Francisco, California: Jossey Bros.

Health Psychology **BCOM-BCH-406C**

Course Objective:

The course aims to explore the interaction between psychological factors and health, understanding how behaviors, attitudes, and coping mechanisms impact well-being, thereby equipping students with insights to promote and maintain better overall health.

Course Outcomes:

1. Understand the psychological factors influencing health-related behaviors and decision-making, enabling informed choices for personal well-being within the context of business and commerce.
2. Develop skills to recognize stressors and employ effective coping mechanisms, enhancing mental resilience and productivity in business environments.
3. Apply health psychology concepts to assess and improve workplace wellness programs, fostering a healthier and more productive workforce.
4. Integrate knowledge of health psychology into business ethics, considering the psychological aspects of ethical decision-making and responsible corporate practices for employee welfare.

Unit I: Introduction: Behavior and Health

- 1.1 Introduction to Health Psychology: components of health: social, emotional, cognitive and physical aspects, mind-body relationship,
- 1.2 goals of health psychology, Bio-psychosocial model of health
- 1.3 Characteristics of health behaviour; Barriers to health behaviour;
- 1.4 Theories of health behaviour and their implications.

Unit II : Health Enhancing Behaviours and Well-being

- 2.1 Exercise, nutrition, safety, pain, stress management
- 2.2 Health : Happiness; Life satisfaction; Resilience; Optimism and Hope

References:

- Allen, F. (2011). Health psychology and behaviour. Tata McGraw Hill Edition.
- Carr, A. (2004). Positive Psychology: The science of happiness and human strength. UK: Kindersley.
- Misra, G. (1999). Stress and Health. New Delhi: Concept.
- Routledge. Dimatteo, M. R., & Martin L. R. (2011). Health psychology. India: Dorling
- Sarafino, E.P. (2002). Health psychology: Bio psychosocial interactions (4th Ed.). NY: Wiley.
- Snyder, C.R., Lopez S. J., & Pedrotti, J. T. (2011). Positive psychology: The scientific and practical explorations of human strengths. New Delhi: Sage.
- Taylor, S.E. (2006). Health psychology. (6th Ed.) New Delhi: Tata McGraw Hill.

**Internship/Field Based Project/Apprenticeship/Project/Community outreach Project
BCOM-BCH-407**

For students exiting after second year, Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the Second/Third/Fourth Semester, followed by Project Report and Viva-voce examination during the Fourth Semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

Cost Accounting

BCOM-BCH – 501

Course Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.

Course Outcomes: After completion of the course, learners will be able to:

1. examine and analyse the different cost concepts.
2. determine various components of cost of production.
3. classify unit cost and total cost by preparing a cost statement.
4. compute employee cost, employee productivity and employee turnover.
5. compare cost for different industries using job costing, process costing, contract costing and service costing.

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost : Material and Employee Cost

(a) **Materials:** Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives

(b) **Employee (Labour) Cost:** Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under and over absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

References: :

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Gupta, Shruti, Reeta & Rao, R. Prabhakar. Cost Accounting for B.Com., Sultan Chand.
- Maheshwari, S. N., &S. N. Mittal. Cost Accounting. Theory and Problems. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Cost Accounting: Principles & Practice*. Shree Mahaveer Book Depot, New Delhi.
- Mitra(2018). Cost and Management accounting.Oxford University Press.
- Nigam,B.M.Lal & Jain,I.C. Cost Accounting: Principles and Practice PHI Learning
- Singh, S. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

Note: Learners are advised to use the latest edition of readings.

International Business

BCOM-BCH -502

Course Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Outcomes: After completion of the course, learners will be able to:

1. analyse the process of globalization and its impact on growth of international business.
2. evaluate the changing dynamics of the diverse international business environment.
3. analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. create awareness about emerging issues in international business such as outsourcing and sustainable development.

Unit 1: Introduction to International Business

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.

Unit 3: International Trade and BOP

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components.

Unit 4: Regional Economic Integration and International Economic Organisations

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

References: :

- Bennett, R. International Business, Delhi: Pearson
- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi.
- Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
- Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
- Joshi RM,(2009). International Business.Oxford University Press.
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Note: Learners are advised to use the latest edition of readings

Foreign Exchange Management

BCOM-BCH-503

Course Objectives:

To acquaint the students with the mechanism of the foreign exchange market measurement of the foreign exchange exposure and hedging against exposure risk.

Course Outcomes:

- The course will help students to understand the concepts of Foreign exchange management.
- The students will be able to understand various types of foreign exchange exposures.
- The students will be able to understand various techniques to hedge those exposures.
- The beneficiaries will understand the factors effecting exchange rate determination.

Unit I

Foreign Exchange Market: Nature, participants and structure. Exchange rate: meaning, quotations: Direct and indirect, cross currency rates, spot rate, forward rates, bid ask spread, official and free market rates, Nominal, real and effective exchange rates, Exchange rate regimes.

Unit II

Exchange rates determination theories, factors affecting exchange rate, four way equivalence model of exchange rate determination, sticky price theory of exchange rate volatility, exchange rate overshooting and J curve effect.

Unit III

Foreign Exchange Exposure: introduction, nature and magnitude. Types of exposure: transaction, translation and economic and their measurement. Regulatory framework in India.

Unit IV

Techniques of management of foreign exchange exposure: internal and external hedging techniques, Derivatives: Currency Forwards, Currency Futures and Currency Options, Currency Swaps. Currency Forwards vs. Currency Futures Contracts.

Reference Books:

1. Bhorali, D. and Sikidar, S.: International Financial Institution and Monetary Management.
2. Chaudhary, B.K.: Financing of Foreign Trade and Foreign Exchange.
3. Shapiro, Alan C.: Multinational Financial Management, P.H.I., New Delhi.
4. Henning, Pigott & Scott: International Financial Management.
5. Keith Pilbeam : International Finance, MacMillan India Ltd., New Delhi.
6. Apte P.G.: International Financial Management, TMH, New Delhi.
7. Chatterjee, A.K.: Principle of Foreign Exchange.

Cross Cultural Human Resource Management BCOM-BCH-504 A

Course Objective: The course aims to acquaint the student with the concept, tools and importance of Cross Cultural Human Resource Management.

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

1. Analyse and understand the culture for a business context.
2. Gain in sight into cross-cultural leadership
3. Have a clear understanding of decision making at the global level.
4. Work efficiently in MNCs.

Unit-1

Defining and understanding culture for a business context; brief wrap up of organizational culture & its dimensions; major models of national culture, cultural convergence and divergence, cross-cultural theories, the importance of cultural sensitivity, potential cross-cultural; cultural background of business stake-holders [managers, employees, shareholders, suppliers, customers and others

Unit-2

Culture and global management - global business scenario and role of culture, human and cultural differences and managerial implications; elements & processes of communication across cultures; culture implications for team building.

Unit-3

Cross-cultural leadership and decision making; cross-cultural communication and negotiation; global business operations - strategy formulation & implementation, aligning strategy, structure & culture in an organizational context, developing the values and behaviours necessary to build high-performance organization personnel[individuals and teams included], corporate culture.

Unit-4

Global human resource management process - global human resource planning, international staffing, compensation and benefits, global workforce, training and development, performance management in an international organisation, international reward systems, integrating two cultures - models of people management in different cultures, expatriation and repatriation, problems, IHRM trends and future challenges.

References:

- International Management: Managing Across Borders and Cultures, “Deresky Helen,”Prentice Hall India
- Revitalize Your Corporate Culture: Powerful Ways To Transform Your Company Into A High-Performance Organization,“Cash by Franklin”,Prentice HallIndia
- Dowling,P.J.&Welch,D.E.InternationalHumanResourceManagement:Managing People in a Multinational Context. Cengage Learning
- Vance, C.M. & Paik Y. Managing a Global Workforce: Challenges and OpportunitiesinInternationalHumanResourceManagement.PHI
- Edwards, T. & Rees, C. International Human Resource Management. Pearson Education

Note: Learners are advised to use the latest edition of readings

Logistics Management

BCOM-BCH- 504 B

Course Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

Course Outcomes:

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

- Describe the basics of logistics management.
- Explore the distribution channels and their importance.
- Evaluate the various modes of transportation for distribution.
- Demonstrate the basic knowledge about the various tools for operational efficiency.

Unit I: Introduction to Logistics

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit II: Distribution Strategy

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit III: Transportation and Warehousing Decision

Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multi modal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit IV: Operational Efficiency- Tools

Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing—challenges and future directions.

References::

1. Bloomberg, D.J. & Lemay, S.(2015) Logistics 8th edition, Pearson Education.
2. Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.
3. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
4. Hult, M.G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd.
5. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
6. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008).
7. Designing and Managing the Supply Chain. Tata Mc Graw-Hill Education.

Note: Learners are advised to use the latest edition of readings

International Monetary and Financial Environment

BCOM-BCH-504 C

Course Objective:

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments.

Course Outcomes:

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

1. Understand international monetary system and balance of payments;
2. infer the importance of international finance in global context;
3. analyse the factors affecting exchange rates and the interlinkages among them;
4. demonstrate how international financial market operates and the inherent foreign exchange risk involved in it;
5. evaluate and compare different types of international financial instruments.

Unit 1: International Monetary System

Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its institutions, Bank for International Settlements, Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP-equilibrium and disequilibrium.

Unit2: Foreign Exchange Markets and Exchange Rate Determination

Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates. Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

Unit3: Foreign Exchange Derivatives and Risk Management

Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation. Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

Unit4: International Financial Markets and Instruments

Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Euro bonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

References:

- Cavusgil, S.T., Knight, G.& Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Madura, J. International Financial Management. Cengage Learning.
- Vij, M. International Financial Management. Excel Books.

Note: Learners are advised to use the latest edition of readings

Integrated Marketing Communication

BCOM-BCH- 504 D

Course Objective:

The course aims to make students understand the shift from mass communications to integrated marketing communication.

Course Outcomes:

After completing the course, learners will be able to:

1. Analyse the concept of marketing communication.
2. Compare the various communication tools marketers can use.
3. Interpret the message and media strategies in the context of communication objectives.
4. Summarise the challenges related to IMC.
5. Develop the process of IMC.

Unit 1:

IMC – Concept, Definitions, Evolution, Importance, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles.

Unit 2:

IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives—interms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models—AIDA, Hierarchy-of-Effects, Establishing the Communication Budget—the Methods and Trade-Offs.

Unit 3:

Personal Communication Tools—Personal Selling, Tele-marketing, Mass Communication Tools – Advertising, Publicity and Public Relations, Sales Promotion. Role of promotion in IMC. Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, email Marketing, viral Marketing. Factors affecting the designing of Integrated Marketing Communication Mix.

Unit 4:

Value Propositions and Appeals, Message Structure and Message Sources, Personal and non-personal Channels of Communication, Media Selection-Objectives and Scheduling. Measuring and Evaluating the Performance, Role of Communication Companies for IMC. Challenges of IMC – Internal and External.

Suggested Readings:

- Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education (India) Pvt Ltd.
- Dutta K (2016). Integrated Marketing Communications. Oxford University Press.
- Kotler, P., Kartajayan, H, Setiawan, Ivan. and (2019), Marketing 4.0: Moving from Traditional to Digital, Audible audio book, (Gildan Media LLC)
- Shah, Kruti (2018). Advertising and Integrated marketing Communications, McGraw-Hill Education (India) Pvt Ltd., 8th ed.

Note: Learners are advised to use the latest edition of readings

Human Resource Development

BCOM-BCH- 504E

Course Objective: The course aims to make students understand the various aspects of human resource development and its contribution in the organisation.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine the evolution of HRD.
2. analyse the role of HRD strategies in organisations.
3. apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.

Unit 1: Introduction

Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, HRD culture and climate, contemporary issues in HRD.

Unit 2: Strategic Perspectives in HRD

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.

Unit 3: Learning Technology for HRD

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self Directed Learning, Evaluating the HRD.

Unit 4: Human Resource Training and Development (T&D)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers.

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training, Strategies of Training Program, Review on T&D Programmes in India.

References:

1. Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi .
2. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill , New York . .
3. Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
4. Nadler, Leonard : Corporat Human Resource Development, Van Nostrand Reinhold, ASTD, New York .
5. Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009

Note: Learners are advised to use the latest edition of readings.

Internship / Apprenticeship / Project/ Community Outreach
BCOM-BCH-505

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the Fourth Semester, followed by Project Report and Viva-voce examination during the Fifth Semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

Business Research Methods

BCOM-BCH-601

Course Objective:

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Course Outcomes:

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

1. Analyse research concepts, its types and steps in the research process;
2. Formulate research problem and assimilate various types of research design;
3. Create scales, sampling techniques and design data collection tools;
4. Get acquainted with various techniques of data analysis and interpretation;
5. Prepare a complete research report in appropriate format.

Unit 1: Introduction

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit2: Research Design

Research Design-Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit3: Data Collection

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit4: Data Analysis and Report Writing

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric(chi-square test). Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA,Chicago manual etc.)

References:

- Dangi, H., Dewan, S., Business Research Methods, Cengage Learning India Pvt.Ltd.
- Cooper, D.R. and Schindler, P.S. (2014) Business Research Methods.12th Edition, McGraw Hill International Edition, New York.
- Mishra (2014). Business Research Methods. Oxford University Press.
- Kothari, B.L.(2007).Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M.(2013).Business research methods (9thEdition). South Western: Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

Accounting for Managerial Decision Making **BCOM-BCH –602**

Course Objective: The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. examine the fundamentals of accounting and its branches.
2. apply financial statements and their uses in managerial decision making.
3. evaluate the budgetary control system as a tool of managerial planning and control.
4. evaluate the concept of cost-volume-profit analysis for use in short-term decision making.
5. relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

Unit 1: Fundamentals of Accounting

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System and Cost Volume Profit Analysis

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Unit 4: Decision Making under Specific Situations

Steps in decision making process. Concept of relevant costs. Solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

References :

- Bhattacharyya, A. K. Essentials of Financial Accounting, 6th ed. PHI learning
- Goyal, B.K and Tiwari, H. N. Financial Accounting. Taxmann, New Delhi
- Kishore, Ravi.M. Financial Management. Taxmann, New Delhi
- Monga, G.R. and Bahadur, Raj. Basic Financial Accounting. SCHOLAR Tech Press, New Delhi
- Narayanaswamy. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Tulsian, P.C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

Note: Learners are advised to use the latest edition of readings.

Goods & Services Tax (GST)

BCOM-BCH-603

Course Objective: The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Outcomes: After completion of the course, learners will be able to:

- analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council;
- interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;
- evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
- analyse various returns under GST and payment of taxes; and
- evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

Unit1:Structure, Registration and Levy and Collection of GST

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST(SGST,CGST,UTGST&IGST); GST Council; GST Network; State compensation mechanism. Registration; Exemptions from GST.

Unit 2: Value of Supply

Scope of Supply; Nature of supply: Inter-State, Intra-State; Classification of goods and services. Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3:Input Tax Credit and Reverse Charge Mechanism

Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4:Tax Invoice, Returns and Payment of Tax

Tax Invoice, Credit and debit notes, and-Waybills; Returns; Payment of taxes; Tax ability of e-Commerce.

References:

- 1.Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- 2.Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- 3.Bansal, K.M., GST & Customs Law. Taxmann Publication, Delhi.
- 4.Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd. , Delhi.
- 5.Sahi, Shilpi, Concept Building Approach to Goods and Services Tax (GST) ,& Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- 6.Singhania, V.K, GST & Customs Law. Taxmann Publication, Delhi.

Note: Learners are advised to use the latest edition of readings.

Auditing

BCOM-BCH- 604 A

Course Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Course Outcomes: After completion of the course, learners will be able to:

- summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
- describe the need of auditing and the role of auditors.
- demonstrate the principles, procedures and techniques of auditing.
- interpret the contents of audit reports.
- analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

Unit 1: Introduction

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerised environment.

Unit 2: Internal Control and Audit Procedures

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

Unit 3: Vouching and Verification

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

Unit 4: Company Auditors, Audit Report and Special Audit

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

References :

1. Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
2. Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
4. Roy (2019). Auditing & Assurance. Oxford University Press
5. Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

Note: Learners are advised to use the latest edition of readings.

Corporate Governance and Ethics

BCOM-BCH-604B

Course Objective: The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

Course Outcomes: After completion of the course, learners will be able to:

- describe the concept and significance of corporate governance in a business setup and analyse the role of board of directors.
- explain important dimensions in corporate governance.
- analyse global corporate failures, understand international codes and its implications.
- comprehend corporate governance regulatory framework in india.
- assess and analyse the problems of corporate governance in indian inc.

Unit 1: Conceptual Framework of Corporate Governance

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance. "KAUTILYA'S 'art of governance' in ARTHASHASTRA"

Unit 2: Recent Issues and Challenges of Corporate Governance

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance. "Gandhian Trusteeship"

Unit 3: Global Corporate Failures and International Codes

BCCI (UK), Maxwell (UK), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India and Corporate Failures and Scams in India

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017). Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

References :

1. Das,S.C. Corporate Governance in India: An Evaluation, 5th ed. PHI Learning
2. Goel, Sandeep, Corporate Governance: Principles and Practice, Mc Graw Hill.
3. Sharma, J.P, Corporate Governance, Business Ethics, and CSR, Ane Books PvtLtd, New Delhi.
4. Tricker, Bob, Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

Note: Learners are advised to use the latest edition of readings.

Social and Environmental Accounting

BCOM-BCH- 604C

Course Objective: The course aims to help learners to know issues in Social and Environmental Accounting and how these issues can be reported more transparently and responsibly.

Course Outcomes: After completion of the course, learners will be able to:

- examine the limitations of the Conventional Accounting System.
- evaluate Hidden and True Costs and evaluate the impact of Externalities.
- evaluate the impact of activities of Companies on the Environment.
- infer the Principles of Environmental Accounting and Audit.

Unit 1: Conventional Accounting and Shift in Paradigm

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental Accounting, Transparency in Reporting.

Unit 2: Social and Environmental Costs

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost, Life Cycle Assessment, Emery, Environmentally Differentiated Accounting and Ecological Accounting.

Unit 3: Corporate Environmental Accounting

Corporate Environmental Accounting, Benefits of Corporate Environmental Accounting, Environmental Management Accounting, Purpose of Environmental Management Accounting, Environmental Financial Accounting, Environmental Audit, Components of Environmental Audit, Benefits of Environmental Audit; Certified Emission Reduction Accounting; Triple Bottom Line Reporting, CSR Reporting and Green Accounting; Green Energy Stocks & ESG Index.

Unit 4: National and Global Environmental Accounting

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Social Accounting Matrix, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

References :

1. Bhanumurthy, K.V. (2011). Business Ethics and Corporate Responsibility - About Social Responsibility Standards. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia (pp. 236-247). New Delhi: Allied Publishers Pvt. Ltd.
2. Bhanumurthy, K.V., Bhandari, V. & Pandey, V. (2014). Does Indian Stock Market Encourage Socially Responsible Companies? Manthan Journal of Commerce and Management, Vol 01 No. 01, pp. 1-34.
3. Callan, S.J. and Thomas, J.M. -Environmental Economics and Management: Theory, Policy, and Applications|| Dryden Press.
4. Jha R and Bhanumurthy, K.V. -Environmental Sustainability – Consumption Approach|| Routledge, London.
5. Verma, M.K. -Globalisation, Environment and Social Justice: Perspectives, Issues and Concerns|| Routledge India.

Financial Reporting Analysis & Valuation

BCOM-BCH- 604 D

Course Objective:

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

Course Outcomes:

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

1. analyse and interpret information provided in the financial statements of a company;
2. interpret the contents of corporate annual reports;
3. demonstrate applicability of relevant Ind AS;
4. understand valuation of tangible and intangible assets.

Unit 1: Introduction to Corporate Financial Reporting

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 3: Valuation

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

Unit 4: Elements of Financial Statements

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

References: :

- Bhattacharjee, A. K., Financial Accounting for Business Managers, PHI Learning
- Gibson, C. H., Financial reporting and analysis. Nelson Education.
- Gupta, A. , Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
- Soffer, L. C., & Soffer, R. J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education.

Note: Learners are advised to use the latest edition of readings.

Project Management

BCOM-BCH- 604 E

Course Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Course Outcomes: After completion of the course, learners will be able to:

- relate the concept and attributes of projects, project management system, process and its principles;
- perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
- develop schedule for a specific project and its appraisal using various techniques;
- calculate project duration and assess project cost;

Unit 1: Introduction

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting

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.

Unit 3: Project Scheduling and Appraisal

Decomposition of work into activities, determining activity-time duration. 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.

Unit 4: Project Planning Techniques, Project Risk and Performance Assessment

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management. Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

References:

1. Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.
2. Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
3. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
4. Kanda, A. Project Management: A Life Cycle Approach PHI learning

Note: Learners are advised to use the latest edition of readings.

Business Tax Procedures and Management

BCOM-BCH- 604 F

Course Objective: The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

Course Outcomes:

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

1. Analyse the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. Know about various Income Tax authorities and return of income;
3. Comprehend the assessment procedures and filing of appeals;
4. Learn the provisions dealing with penalties and prosecutions, and search, seizure and survey;
5. Evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.

Unit 1: Advance Payment of Tax and Collection and Recovery of Tax

Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

Unit 2: Administration, Return of Income and Assessment and Appeals

Income Tax authorities; Return of income. Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Unit 3: Penalties and Prosecutions

Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Unit 4: GAAR, Securities Transaction Tax, TAN and TIN

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

References::

- Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. *Corporate Tax planning & Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt.Ltd., New Delhi.

Note: Latest edition of readings may be used.

Indian Ethos and Management

BCOM-BCH- 604 G

Course Objective: The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business.

Course Outcomes: After completion of the course, learners will be able to:

- analyse the concepts and elements of Indian ethos and management lessons from Indian scriptures.
- compare work ethos and values and their relevance in managing business enterprises.
- analyse the Indian system of learning and the philosophy of karma.
- apply Indian ethos in holistic management.

Unit 1: Business Ethics

Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector.

Unit 2: Indian Ethos and Work Ethos

Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies. Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos.

Unit 3: Indian Systems of Learning and Values

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma. Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.

Unit 4: Holistic Management System

Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making.

References:

1. Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
2. Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
3. Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
4. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
5. Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi

- **Note: Learners are advised to use the latest edition of readings.**

Merger, Acquisition and Corporate Restructuring

BCOM-BCH-701

Course Objectives: The course aims to familiarize the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

Course Outcomes: After completion of the course, learners will be able to:

- Compare the different forms of corporate restructuring.
- Examine the different types, motives and reasons of mergers and acquisitions.
- Summarize the legal provisions of mergers and acquisitions.
- Analyse the important methods of valuation.
- Assess the issues related to integration.

Unit-1: Introduction to corporate restructuring

Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring— merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic alliance, reverse merger, demerger, joint venture and strategic alliances.

Unit-2: Mergers and acquisitions

Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. Value creation in mergers and acquisitions. Provisions of the companies act, 2013 and competition act, 2002. Important regulations of SEBI Takeover Code, 2011.

Unit-3: Methods of valuation and integration

Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio.

Unit-4 Recent Issues

Concept of EVA, MVA and FCF. Financing of merger. Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover. Post merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions.

References:

- Arzac, E. R. (2008). Valuation for mergers, buyout and restructuring, 2nd Edition. John Wiley & Sons.
- Brealey, Myers & Allen. (2018). Principles of corporate finance, 12th Edition. McGraw Hill.
- Chandra, P. (2015). Corporate creation. Tata McGraw Hill.
- Damodaran, A. (2012). Damodaran on valuation: Security analysis for investment and corporate finance, 2nd Edition. John Wiley & Sons.
- De Pamphilis, D.M. (2008). Mergers, acquisitions 4th Edition. Academic press, Elsevier Inc.
- Gaughan, Patrick A. (2015). Mergers acquisitions and corporate restructurings, 5th Edition. Wiley India.
- J. Fred Weston, Mitchell, Mulherin and Salwan (2011). Takeovers, restructuring and corporate governance, 4th Edition. Pearson Education.
- Jawa, Rachna. (2009). Mergers, acquisitions and corporate restructuring in India-procedures and case studies, New century publications.
- Kar, Rabi Narayan and Minakshi. (2017). Mergers acquisitions & corporate restructuring strategies & practices, 3rd Edition. Taxmann.
- Ramanujan, S. (2000). Mergers: The new dimensions for corporate restructuring. Tata McGraw Hill.

Note: Learners are advised to use the latest edition of readings.

Advanced Business Research **BCOM-BCH-702**

Course Objectives: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

Course outcomes:

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

1. Understand the significance of Research and Research Methodology;
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

UNIT-1 Research: Meaning, Characteristics, Types and Relevance of Research; Research Process; Identification and Formulation of the Research Problem. Hypothesis: Meaning, Types, Need, Functions and Sources of Hypothesis; Process of setting Hypothesis. Concepts: Meaning, Significance, Characteristics, Types; How to Use Concepts; Operationalisation of Concepts.

UNIT-2 Research Design: Meaning, Features, Need for Research design, Components of Research design. Research Design for Exploratory (Formulative) Research Studies. Research Design for Descriptive and Diagnostic Research Studies. Research Design for Hypothesis Testing or Experimental Research Studies. Sampling Design: The Concept of Sampling, Aims of Sampling, Census versus Sample Surveys, Characteristics of a Good Sample, Basis of Sampling. Sampling Techniques or Methods: Probability Sampling, Non-probability Sampling; Problems in Sampling. The Sample Size.

UNIT-3 Measurement: concept, Levels and components of Measurement, Techniques of Developing Measurement Tools, sources of Error in measurement, Tests of Sound Measurement. Scaling: Meaning of Scaling, Bases of Scales- classification, important scaling techniques-Rating and Ranking. Approaches of the scale construction, different types of scales-Arbitrary Scales, Differential Scales, Summated Scales, Cumulative Scales, Factor Scales.

UNIT-4 Collection of Data: Meaning of Data, Types of Data, Importance of Data, Sources of Data-Primary Sources and Secondary Sources, Sampling-Sampling techniques, sampling error, test of sampling, Processing of Data: Editing, Coding, Classification, Tabulation. Interpretation of Data: forms of Interpretation, Prerequisites for Interpretation, Precautions in Interpretation, conclusions and Generalizations, sources of Errors in Interpretations. Presentation of Findings: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation. Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report, Writing, Research Report Format, Principles of Writing, Documentation, Writing and Typing the Report.

References:

- K N Krishnaswamy, Appa Iyer Sivakumar and M.Kathirajan, Management Research Methodology, New Delhi: Pearson,
- P. Panneerselvam, Research Methodology, New Delhi: PHI
- David Dooley, Social Research Methods, N J: PrenticeHall
- Hans Raj, Theory and Practice in Social Research, New Delhi: Surjeet
- K.V.Rao, Research Methodology in Commerce and Management, New Delhi: Sterling
- B.N.Ghosh, Scientific Methods and Social Research, New Delhi: Sterling
- Johari Bayle(Ed). Introduction to the Methods of Social Sciences, New Delhi: Sterling
- R.Parshad Sharma and P.Satyanarayana, Research Methods in Social Sciences, New Delhi: Sterling
- Y.P.Aggarwal, Better Sampling Concepts, Techniques and Evaluation, New Delhi: Sterling

Financial Derivatives

BCOM-BCH-703

Course Objectives: The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine the meaning, functions, participants and historical development of the derivatives market.
2. Classify financial derivatives, their features, uses and differences between them.
3. Summarise pricing of futures and options.
4. Get an insight into trading mechanisms, clearing and settlement of futures and options.

Unit 1: Introduction to Derivatives

Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.

Unit 2: Financial Derivatives

Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options payoff.

Unit 3: Pricing of Futures, Options and Swaps

The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options. Introduction to Swaps, Overview of Interest Rate Swaps, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.

Unit 4: Trading, Clearing and Settlement

Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).

References::

- David and Thomas(2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
- Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latested.), PHI Learning Publications.
- Hull, J.C.(2003).Options futures and other derivatives. Pearson Education India.
- Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., &Pitt, D.(2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
- Varma, JayanthR. (2011). Derivatives and Risk Management, Tata McGrawHills, New Delhi.
- Vohra, N.D. and Bagri, B.R.(2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

Note: Learners are advised to use the latest edition of readings.

Business Valuation

BCOM-BCH- 704

Course Objectives: The course aims to familiarize the students with the principles and practice of valuation of business.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine the valuation of business and its principles.
2. Classify different bases of valuation.
3. Evaluate different techniques of valuation and apply them in various situations.
4. Demonstrate skills in valuing tangibles and intangibles.
5. Analyse specific cases of valuation.
6. Evaluate the impact of non-financial factors on valuation.

Unit 1: Introduction to valuation

Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.

Unit2: Techniques of valuation

Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.

Unit 3: Valuation of tangibles and intangibles

- (a) Valuation of tangibles—valuation of property, plant and equipment.
(b) Valuation of intangibles: Goodwill, brand, patents, trademarks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.

Unit 4: Valuation in specific cases

Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing. Non-financial considerations in valuation: Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability.

References::

- Koller T, Goedhart M &Wessels D. -Valuation: Measuring and managing the valueofcompanies|Mckinsey&Company.
- Palepu K.G &Healey P.M. -Business analysis and valuation: Using financial Statements Cengage Publications.
- Parker D. -International valuation standards: A guide to the valuation of real propertyassets| Wiley blackwell.
- Parks J.A & Banerjee D.N.-Principles & practice of valuation| Eastern lawhouse.
- Study material of the Institute of Company Secretary of India for the professional Programme course on-Valuation and business modelling|.
- Study material of the Institute of Cost Accountants of India for the -Strategic Performance management and business valuation|.

Note: Learners are advised to use the latest edition of readings.

Financial Risk Management

BCOM-BCH- 705

Course Objectives: The course aims to provide the basic foundations to work in a world of finance with risk and arbitrage.

Course Outcomes: After completion of the course, learners will be able to:

1. Compare the different types of risk in financial market.
2. evaluate financial risk.
3. Evaluate various techniques of measuring risk in financial market.
4. Perform quantitative analysis of risk in financial market.
5. Analyse credit, liquidity and operational risk.

Unit 1: Introduction to Risk Management

The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk. Risk management versus Risk avoidance; Risk Management Process; Risk Management Policies; Risk Immunization Strategies. Risk Environment in Global Banking and Finance, Episodes of Financial Crisis, Defining Risk in Asset Classes

Unit 2: Measurement and Control of Risk

Methods of measuring and controlling risk–Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin.

Unit3: Tools of Risk Management and Quantitative Analysis

Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return, Volatility measurement (SD, EWMA, GARCH processes, Implied Volatility, VIX, Volatility Clustering, Time varying volatility). Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance-Covariance Approach. Measuring risk using Simulation methods, Stress testing and back testing, Extreme Value methods, Monte Carlo methods in measuring risk, Portfolio VaR using stochastic simulations, Sector Risk Analytics, Active Portfolio Risk Management.

Unit 4: Risk Management in Different Asset Classes

Equity Portfolio Risk, Measuring downside exposure in equity, Credit Risk Basics (PD,LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk, Contingent claim approach - the KMV Model, Credit VaR, Credit Derivatives, Liquidity Risk, Liquidity trading and funding risks, tightness, depth, and resilience intrading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk. Measurement of Operational Risk.

References::

- Arora R.K, Financial Risk management, Wiley Publication.
- Chance, Brooks. An Introduction to Derivative and Management, Cengage learning.
- George, E. R., & Michael, M.(2017). Principles of Risk Management and Insurance. London. Pearson.
- Ghosh,R.(2020) .Risk Management and Derivatives. New Jersey: Wiley.
- Harrington, S., & Niehaus, G. (2017). Risk Management and Insurance. New York: McGraw Hill Education.
- Hopkin,P.(2018).Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
- Madhumathi/Ranganatha M .Derivative and Risk Management. Pearson.

Note: Learners are advised to use the latest edition of readings.

Sustainable Development

BCOM-BCH- 706A

Course Objectives:-

To understand and address environmental, social, and economic aspects of Sustainable Development. Learn to analyze challenges, propose solutions, and promote practices that ensure a balanced and prosperous future for all.

Course Outcomes: After completion of the course, learners will be able to:

- Analyse key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
- Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
- Assess the results of Smart Cities Mission Initiative of Government of India;
- Examine the key achievements of National Programmes/Initiatives aligned with SDGs.

Unit 1:

Introduction Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

Unit 2:

Sustainable Development Goals (SDGs)-I Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Unit 3:

Sustainable Development Goals (SDGs)-II SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit 4:

Responsible Production and Mindful Consumption Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development. Responsible Investment Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

References::

- Blowfield (2019). Business and Sustainability. Oxford University Press.
- Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
- Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
- Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

Note: Learners are advised to use the latest edition of readings.

Strategic Human Resource Management BCOM-BCH – 706 B

Course Objectives: The primary concern to this course is to develop in depth understanding of the strategic role performed by HR in business organizations.

Course Outcomes:

- The students gain insight of the alignment between different HR systems and practices and organizational outcomes.
- The students will be able align the HR functions with the strategies of the organization.
- The students will be able to understand strategic importance of HR.
- The course will help to understand the influence of environment on HRM.

Unit-I Conceptual Framework and Overview

Conceptual Framework and Overview of SHRM: theoretical perspectives of SHRM, evolution of SHRM, strategic HR vs. traditional HR, business strategy linked human resource management; barriers to strategic HR, Human resources assets.

Unit-II Business and Corporate Strategies

Introduction to business and corporate strategies; Linking business strategy and HR strategy; Best Fit Approach; HR bundles approach; best practice approach; Business strategy and Human resource planning; Strategic linkage of Job analysis.

Unit-III Recruitment & Retention strategies;

Recruitment & Retention strategies, Training & Development Strategies; performance management strategies; Reward & Compensation Strategies; Retrenchment strategies; Career management strategies; Human aspects of Strategy Implementation.

Unit-IV Influence of Human Resource Environment

Influence of Human Resource Environment: Technology, structure, workforce diversity, Demographic changes, Temporary and contract labour, Global environment. Strategic options in HRM - Downsizing and Re-structuring; Mergers and acquisitions; Outsourcing and offshoring.

Reference Books:

1. Mello, Jeffrey A., Strategic Human Resource Management, Thomson Learning Inc.
2. Agarwala, Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi
3. Dreher, George and Thomas Dougherty, Human Resource Strategy, Tata McGraw Hill
4. Greer, Charles, Strategic Human Resource Management, Pearson Education
5. Belcourt ,Monica and Kenneth McBay, Strategic Human Resource Planning, Thomson Learning Inc.
6. Armstrong, M.(2009). Strategic Human Resource Management. Kogan Page.
7. Kandula S.R.(2009). Strategic Human Resource Development. Prentice Hall Indi

Collective Bargaining & Negotiation Skills

BCOM-BCH-706 C

Course Objectives: The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.

Course Outcomes: After completion of the course, learners will be able to:

1. Illustrate different theories of collective bargaining;
2. Analyse the practical aspects of collective bargaining process;
3. Evaluate types of negotiation and manage a negotiation process;
4. Demonstrate the vital skills during a negotiation process.

Unit1: Collective Bargaining

Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.

Unit 2: Collective Bargaining in India

Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.

Unit3: Negotiating a Contract

Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining–Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

Unit4: Negotiation Skills

Negotiation process; Effective negotiation–Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining–Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification. Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining.

References:

- Kapoor, P.(2011). Counselling and Negotiation Skills for Managers .Delhi: Dreamtech Press.
- Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw- Hill Education.
- Sinha, P.R.N.,Sinha, I.B., & Shekhar, S.S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.
- Venkataratnam ,C.S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Note: Learners are advised to use the latest edition of readings.

Digital & Social Media Marketing

BCOM-BCH- 706 D

Course Objectives: The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the concept of social media marketing and its role in marketing, advertising and public relations.
2. Employ social media for developing an effective marketing plan.
3. Examine the effectiveness of social media analytics.
4. Promote any product through social media platforms.
5. Develop practical skills required for creating and sharing content through online communities and social networks.
6. Appreciate social media ethics to use social media spaces effectively.

Unit 1: Introduction to Social Media Marketing

Social Media Marketing- Concept and Importance. Social Media Platforms-Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.

Unit 2: Social Media Marketing Plan

SMM Plan-Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.

Unit 3: Content Creation and Sharing using Case Campaigns

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

Unit 4: Scheduling and Measurement

Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling. Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level. Social media optimization: Concept, Goals, Tools and Social Media Analytics. Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e-Word of Mouth, Consumer reviews.

References:

1. Ahuja V(2015). Digital Marketing. Oxford University Press.
2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
4. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education(India) Private Limited.
5. Johnson, S.(2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: Andrea Astemio.

Organization Change and Development

BCOM-BCH- 706 E

Course Objectives:

Explore theories of organizational change and development. Develop skills to analyze, plan, and implement effective strategies for managing change, fostering adaptability, and enhancing organizational performance.

Course outcomes:

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

1. Enhance their capacity to think systematically about issues of organizational change.
2. Identify the detailed process and challenges of organizational development.
3. Analyze fundamentals to practice in organisational development.
4. Implement organizational development programs especially at the individual and work group level.

Unit-I

Concept of organisation change; types of change–planned and unplanned change; transformational and realignment change; reactions to change – resistance and acceptance to change; concept of Force-Field Analysis; models of organisational change – Kotter’s model, Lewin’s model and System model; strategic leadership for management of change; conflict management and building support for change.

Unit-II

Introduction to organisational development (OD); organisation development process; values and assumptions of OD; role and competencies of the OD practitioner; action research model of OD; OD in global context; future trends in OD.

Unit-III

Diagnostic process – diagnosis at the organisation, group and individual level, data collection process, diagnostic methods, challenges in diagnosis; diagnostic information feedback– characteristics of effective feedback, survey feedback; introduction to OD interventions– characteristics of effective interventions; designing interventions and its process.

Unit-IV

Major families of OD interventions– T-group, process consultation, interpersonal, intra-group and inter-group process, third party intervention, team, coaching, mentoring, role focused and system interventions; contemporary OD interventions–learning organisations, organization restructuring, employee involvement, work design and organizational transformation.

References::

1. French, W.L. and Bell, C.H. Organization Development, Prentice Hall of India.
2. Bhattacharyya. Organizational change and development, Oxford University Press.
3. Singh, Kavita. Organizational Change & Development, Excel Books.
4. Kinicki & Krietner. Organizational Behaviour: Concepts , Skills and Practices. Tata McGraw Hill.

Note:

1. Only the latest editions of the above books are recommended.

Startup Management **BCOM-BCH- 706 F**

Course Objectives: To understand new venture creation opportunities, its resources, and requirements for Enterprise Start-up.

Course Outcomes: After completion of the course, learners will be able to:

1. develop a start-up Enterprise with Big Idea Generation;
2. analyze start-up capital requirement by analyzing legal factors;
3. interpret feasibility analysis towards funding issues;
4. access growth stages in new venture and reasons for scaling ventures;
5. evaluate financial stability and decide on expansion possibilities.

Unit I: Start-up opportunities

The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The startup Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.

Unit II: Startup Capital Requirements and Legal Environment

Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions, Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures Taxes or duties payable for new ventures.

Unit III: Starting up Financial Issues: Feasibility Analysis

The cost and process of raising capital – Unique funding issues of a high-tech ventures - Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.

Unit IV: Start-up Growth and Planning for Harvest and Exit

Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture. Dealing with Failure: Bankruptcy, Exit Strategies, Selling the business - Cashing out but staying in-being acquired- Going Public (IPO) – Liquidation.

References::

- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
- Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007. 4. Steven Fisher, Ja-nae' Duane,
- The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009

Note: Learners are advised to use the latest edition of readings.

Advanced Management Accounting

BCOM-BCH-801

Course Objectives: The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction.
 - (a) analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget.
 - (b) Explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
2. Recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost in difference point.
3. Infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.
4. Facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Unit1

Management Accounting defined; Cost classification analysis, and behaviour; Accounting based costing; Learning curve model. Cost-volume-profit analysis and its managerial applications.

Unit-2

Business forecasting, decision making under risks and uncertainty, capital budgeting. Pricing Techniques:-Product pricing; export pricing and bid pricing; Joint products and by-products.

Unit-3

Performance Measurement Techniques—techniques for Goal setting, Measuring performance and growth, divisional performance measurement, inter-divisional transfer pricing. Accounting techniques Value added accounting, social accounting, information Economics and MIS.

Unit-4

Resource Management Techniques-Quality Management, productivity management, capacity management, cost control and cost reduction techniques, Marketing and distribution cost analysis.

References:

- 1 .Management Accounting: Dr. Mittal S.N.(Shree Mahaveer Book Depot. Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting: Dr. Maheshwari S.N.
4. Management Accounting: A Decision Emphasis– De Coster, D.T/ and Scholefr E.L.
5. Management Accounting Principles: Anthony R.N. and Reece J.S.
6. Management Accounting: Harngren Charles T.
7. Management Accounting: Batty J.

Corporate Tax Planning

BCOM-BCH-802

Course Objectives: The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

Course Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. Devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. Examine the relevant tax provisions for non-resident Indians and double taxation relief.
4. Analyse the provisions of transfer pricing.
5. Evaluate tax planning with reference to different forms of business restructuring.

Unit 1:

Tax Planning and computation of tax liability of companies, Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses.

Unit 2: Setting up of new business and capital gains in select cases Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Advance Rulings Transfer pricing: Arm's length price and its computation; Advance rulings. Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

References::

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Singhania, Vinod K. and Singhania, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
- Ghosh T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12andAS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- The Income Tax Act, 1961.
- The Limited Liability Partnership Act, 2008.

Note: Learners are advised to use the latest edition of readings.

Macro Economics-II

BCOM-BCH- 803

Course Objectives: The course aims to provide the students with knowledge of enriching concepts and variables of macro – economics.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. Analyse fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. Compare the different theories of demand for money, supply of money approach and working of money multiplier.
4. Analyse causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. Examine the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Unit 1:

Introduction –Concepts and variables of macro economics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numericals.

Unit 2:

Economy in the Short Run Meaning, Course Objectives and instruments of fiscal and monetary policy, AD-AS approach-Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run-IS–LM framework and numericals.

Unit 3:

Demand for money and Supply of money, Demand for money-Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

Unit 4:

Inflation, Unemployment and Labor Market; Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment– Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio. Open Economy, Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.

References::

- Chaturvedi, D. D. Macro Economics. Kitab Mahal, Delhi
- Deepashree and Aggarwal, V., (2021), Macro Economics, Scholar, TechPress, New Delhi.
- Dornbusch, R., Stanley F., & Startz R., (2018), Macro economics, McGraw Hill Education(13 th ed.)
- Gupta, G.S. (2017), Macro economics: Theory and Applications, McGraw Hill Education (4th ed.)
- Mankiw, N.G., (2019) Macro economics, Macmillan Learning. (10thed.)
- Samuelson P.,A., William D. Nordhaus & Chaudhary S.(2021), Macroeconomics, McGraw Hill Education(20 th ed.)

Note: Learners are advised to use the latest edition of readings.

Customer Relationship Management

BCOM-BCH-804

Course Objectives: This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

Course Outcomes: After completion of the course, the learners will be able to:

1. Demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationship.
2. Analyse the CRM technological tools.
3. Describe the applications of CRM tools in the service sector.

Unit 1:

Introduction, Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Database marketing.

Unit 2:

Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty-Customer loyalty management, Campaign Management.

Unit 3:

Technological Tools for CRM and Implementation Customer related data bases and its development and maintenance; Data Mining for CRM – Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation(SFA);E-CRM.

Unit 4:

CRM in Services and Support Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance; The Past, Present and Future of CRM; Emerging issues in CRM.

References:

- Barnes, J.G.(2001). Secrets of Customer Relationship Management: It's All about how You Make Them Feel. University of Virginia: McGraw-Hill.
- Mckenna, R. (1993). Relationship Marketing: Successful Strategies for the Age of the Customers. Addison-Wesley Publishing Company.
- Rai, A. K. Customer Relationship Management: Concepts and Cases, 2nded.PHI learning
- Sheth, J. N., & Parvatiyar, A. (2013). Handbook of Relationship Marketing. London, UK: Sage Publications Ltd.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). Customer Relationship Management: Emerging Concept, Tools and Applications. India: McGraw Hill.
- Stone, M., & Woodrock, N. (1995). Relationship Marketing. London: Kogan Page.

Note: Learners are advised to use the latest edition of readings.

Compensation and Benefits Management

BCOM-BCH- 805

Course Objectives: Gain insights into Compensation and Benefits Management strategies in modern organizations. Understand design and implementation of reward systems, including salary structures, incentives, and employee benefits. Learn to align these practices with organizational goals to attract, motivate, and retain talent effectively.

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

- Understand the components of compensation and various aspects related to the designing of the compensation as well as compensation strategy of an organisation.
- Gain insight into the different techniques of compensation and the compensation structure of different employees.
- Apply compensation designing and the methods used by them along with the tax implications on compensation.
- Analyse the legal aspects related to compensation and the international factors influencing the compensation.

Unit-I

Compensation management - concept, goals and theories; compensation strategy; inter and intra industry wage differentials; components of compensation; fringe benefits and supplementary compensation; bonuses -concept & method of calculation; Payment of Bonus Act 1965.

Unit-II

Incentive schemes/ payment-by-results (PBR); competency-based compensation; equity-based compensation; team rewards; reward strategy & psychological contract; compensation of chief executives, sales executives; compensation structures in India.

Unit-III

Job Evaluation - concept and methods; institutions related to compensation management: wage boards, pay commissions; tax implication of employee compensation package to the employees; recommendations of 2nd National Commission on Labour relating to compensation.

Unit-IV

Statutory provisions governing compensation linked to employee welfare - The Minimum Wages Act 1948, The Payment of Wages Act 1936, The Workmen's Compensation Act 1923; International Compensation -Course Objectives and methods.

References:

1. Bhattacharya, D.K. Compensation Management Oxford University Press, New Delhi.
2. George T Milkovich, Jerry M Newman, C.S. VenkataRatnam, Compensation, McGraw Hill Education.
3. Henderson, R.I., Compensation Management in a Knowledge-based world, Pearson.
4. Henderson, RichardI., Compensation management: Rewarding Performance, Reston Publishing Co.
5. Singh, B.D. Compensation and Reward Management. Excel Books

Note:

Only the latest editions of the above books are recommended.

Business Ethics and Human Values

BCOM-BCH- 806 A

Course Objectives: The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Course Outcomes: After completion of this course, learners will be able to:

- Design code of ethics for an organisation
- examine ethical performance of an organisation
- distinguish between various types of values
- compare issues related to whistle blowing and other moral issues
- measure the level of participation of select companies/ organisations related to social responsibility.

Unit 1: Introduction

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Human Values & Business

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, NishkamKarma, and SakamKarma.

Unit 3: Moral Issues in Business

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistleblowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 4: Corporate Social Responsibility(CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility-definition, principles, scope, benefits, certification.

References:

- Banerjee, S.B.(2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten(2020). Business Ethics. Oxford University Press.
- Kumar,S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R.A.G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

Financial Technologies

BCOM-BCH- 806 B

Course Objectives:

Explore transformative Financial Technologies (FinTech) including blockchain and AI, understanding their financial applications. Navigate complex regulations and ethical challenges. Cultivate innovation to develop and implement cutting-edge financial solutions while adhering to industry standards.

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

1. Comprehend the latest in FinTech with special focus on Indian Scenario.
2. Understand the impact of FinTech on financial service industry.
3. Analyse the applications of FinTech on various areas and evaluate their performance.
4. Develop new models for application of FinTech in new and emerging areas.

Unit-I

History and emerging trends of FinTech; major areas in FinTech; regulatory framework; ethical and professional standard; cybersecurity - overview and recent developments; legal and tax Compliance; privacy; anonymity and cryptography; access control; network security; forensics; Impact of FinTech on regulations.

Unit-II

Blockchain; overview and its application; cryptography; cryptocurrency (Bitcoin; Ethereum; Other Altcoins); potential and usage of cryptocurrency; decentralized applications; smart contracts; cryptographic hash functions; internet of things; FinTech applications in banking and marketplace lending (bank in a box; application programming interface (API); peer to peer lending).

Unit-III

FinTech developments in insurance (introduction; features; opportunities in InsurTech; use of bots; peer to peer portfolio comparison); capital markets (features; opportunities in capital markets; surveillance mechanism; investment advisory; use of bots; asset management solutions); payment gateways and financial inclusion (online payments: latest developments; remittances: features; mobile payments; novel payment alternatives; application for financial inclusion).

Unit-IV

Emerging sources of entrepreneurial finance - crowdfunding; P2P lending platforms; FinTech innovations and start-ups- emergence of Fintech start-ups; Fintech disruptions; future prospects; development of new start-up ideas.

References:

1. Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction by Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, Princeton University Press.
2. Pranay Gupta, Fintech, De|G Press.
3. Susanne Chishti, Janos Barberis, The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries Paperback, Wiley Publication.
4. Devie Mohan, The Financial Services Guide to Fintech: Driving Banking Innovation Through Effective Partnerships, Kogan Page Publication.55
5. Jacob William, FinTech: The Beginner's Guide to Financial Technology Paperback, Create Space Independent Publishing Platform.
6. Ioannis Akkizidis, Manuel Stagers, Marketplace Lending, Financial Analysis, and the Future of Credit: Integration, Profitability, and Risk Management (The Wiley Finance Series), Wiley Publication.
7. Shane Bock, Blockchain: Bitcoin, Ethereum, Smart Contracts, Cryptocurrencies and Everything about the Fintech Explained Paperback, Create Space Independent Publishing Platform.

Note: Only the latest editions of the above books are recommended.

Retail Management

BCOM-BCH- 806 C

Course Objectives: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

Course Outcomes: After completion of the course, learners will be able to:

- Develop fundamental understanding of the concept of retailing and its formats.
- Analyse the dynamics of retail store location, its design and visual display.
- analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
- Relate legal and ethical issues and the role of ICT in Retail Management.

Unit 1: Introduction

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Storebased including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit2: Retail Planning

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit3: Retail Marketing Mix

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit4: Managing Human Resources and Customer Relationship in Retailing

HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing. Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

References:

- Bajaj C (2016). Retail Management. Oxford University Press.
- Bajaj, C. ,Tuli ,R .,& Srivastava, N.V. (2010). Retail management .Oxford University Press.
- Berman, B.R., & Evans, J.R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri, A. Paul P& Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B.A., & Ajay, P.(2009).Retailing Management: Tata McGraw-Hills Publg. Co. Ltd., New Delhi.
- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Sinhaand Uniyal (2018). Managing Retailing. Oxford University Press.
- Vedamani, G.G.(2008).Retail management.Jaico,Ed.3rd.

Note: Learners are advised to use the latest edition of readings.

Rural Marketing

BCOM-BCH- 806 D

Course Objectives: The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Course Outcomes: After the completion of the course, the learner shall be able to

1. Develop basic understanding of distinguishing characteristics of rural markets.
2. Examine the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
3. Analyse marketing decisions encompassing product, price, promotion and distribution in rural markets.

Unit 1: Introduction

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit2: Product Decisions

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets

Unit3: Promotion Decisions

Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 4: Distribution Decisions

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

References::

- Dogra, Band Ghuman, K.(2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P.(2016). Rural Marketing(3/e), Pearson Education.
- Kotler,P.,Armstrong,G.and Agnihotri,P.(2018). Principles of Marketing (17thedition), Pearson Education. Indian edition.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L.(2011). Rural Marketing: Text and Cases (2/e).Pearson Education.
- Ramakrishnan,R.(2006). Rural Marketing in India: Strategies and Challenges. New Century Publications
- .

Note: Learners are advised to use the latest edition of readings.

Industrial Relations and Labour Laws

BCOM-BCH-806 E

Course Objectives: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Course Outcomes: After completion of the course, learners will be able to:

1. explain the evolution and factors influencing industrial relations in changing environment;
2. determine the effectiveness of trade unions and factors influencing their growth;
3. examine the effectiveness of workers' participation in management;
4. evaluate the effectiveness of grievance redressal mechanism;
5. analyze industrial disputes and implementation of its legal provisions.

Unit1: Introduction

Concept, nature and Course Objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organization; Human Resource Management and IR.

Unit2: Trade Union

Important provisions of Trade Unions Act, 1926. Course Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations. Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit3: Grievance handling

Causes of indiscipline, Maintenance of discipline; Highlights of domestic inquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

Unit4: Industrial Dispute Act

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure. The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves. The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

References::

- Malik, P.L. Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.
- Monappa ,A., Nambudiri ,R ., & Selvaraj ,P Industrial Relations and Labour Laws .New Delhi: Tata McGraw Hill Education.
- Padhi, P.K .Industrial Relations and Labour Law. New Delhi: PHI Learning.
- Sharma, J.P. Simplified Approach to Labour Laws. Bhilai ,Chhattisgarh: Bharat Law House.
- Srivastava, S. C .Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

Note: Learners are advised to use the latest edition of readings.

Applications of Econometrics in Finance

BCOM-BCH- 806 F

Course Objectives: The course aims to teach students basic econometric applications in finance. The course imparts knowledge of understanding linear regression model and its basic assumptions for best unbiased OLS estimators. The goal is that the students are able to analyse time series models and conduct diagnostics tests using R programming. Finally, students are expected to acquire the skills to conduct and present original empirical research in finance.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the basic theory of econometrics;
2. Compute ordinary least squares(OLS) estimator;
3. Conduct hypothesis testing of linear regression models;
4. Translate the financial problems into the regression models;
5. Conduct the univariate time series analysis and diagnostic tests using R.

Unit 1: Introduction

Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary least square (OLS) estimation, Properties of estimators and Gauss-Markov Theorem-BLUE.

Unit2: Models and Data-Hypothesis Testing

Multiple regression model and Hypothesis testing related to parameters – Simple and joint-Wald test, Use of dummy variables and its application in finance.

Unit3: Financial Models

Modelling financial problems with special characteristics using classical regression models–non-linear relations, Application of moving averages(MA).

Unit 4: Time Series Analysis-Diagnostic Tests and Models

Introduction to univariate time series. Testing of stationarity using Augmented Dickey-Fullertest, Test of normality, Multi-collinearity, Serial correlation, and Heteroscedasticity. Applications of Rprogramming. Introduction to modelling and forecasting: AR, MA and ARIMA; Basics of ARCH. Applications of R programming.

References:

- D.N. Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
- Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
- T.M.J.A.Cooray: Applied Time Series–Analysis and Forecasting, Narosa Publications.
- Pindyck, RobertS.and Daniell. Rubinfeld Econometric Models and Economic Forecasts. Singapore: McGraw Hill.
- Christopher Dougherty. Introductory Econometrics. Oxford University Press.
- Ramanathan, Ramu(2002). Introductory Econometrics with Applications(5thed.).

Note: Learners are advised to use the latest edition of readings.

Business Analysis
BCOM-BCH 806G

Course Objectives:

1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyze business data.
3. To learn how to use and apply Excel and Excel add-ins to solve business problems.

Course Outcomes:

1. To understand the Business Analytics in practice
2. To understand concepts of Descriptive Analytics
3. To learn about Data mining for business
4. To understand concepts of Prescriptive Analytics

Unit – I: Introduction To Business Analytics:

Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data- Business decision modeling.

Unit – II: Descriptive Analytics:

Overview of Description Statistics (Central Tendency, Variability), Data isualization -Definition, Visualization Techniques –Tables, Cross Tabulations, charts, Data Dashboards using Advanced Ms-Excel or SPSS.

Unit – III: Predictive Analytics:

Trend Lines, Regression Analysis – Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining- Data Exploration & Reduction, Data mining and business intelligence, Data mining for business, Classification, Association, Cause Effect Modeling.

Unit – IV: Prescriptive Analytics:

Overview of Linear Optimization, Non Linear Programming Integer Optimization, Cutting Plane algorithm and other methods, Decision Analysis – Risk and uncertainty methods - Text analytics Web analytics.

Suggested Books

1. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams - Essentials of Business Analytics, Cengage Learning.
2. James Evans, Business Analytics, Pearson.
3. Albright Winston, Business Analytics - Data Analysis - Data Analysis and Decision Making, Cengage Learning, Reprint
4. Sahil Raj, Business Analytics, Cengage Learning.
5. Ratnoo & Ratnoo, Essentials of R for Data Analytics, Wiley

Advanced Management Accounting

BCOM-BCH-801

Course Objectives: The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction.
 - (a) analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget.
 - (b) Explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
2. Recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost in difference point.
3. Infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.
4. Facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Unit1 Management Accounting defined; Cost classification analysis, and behaviour; Accounting based costing; Learning curve model. Cost-volume-profit analysis and its managerial applications.

Unit-2 Business forecasting, decision making under risks and uncertainty, capital budgeting. Pricing Techniques:-Product pricing; export pricing and bid pricing; Joint products and by-products.

Unit-3 Performance Measurement Techniques—techniques for Goal setting, Measuring performance and growth, divisional performance measurement, inter-divisional transfer pricing. Accounting techniques Value added accounting, social accounting, information Economics and MIS.

Unit-4 Resource Management Techniques-Quality Management, productivity management, capacity management, cost control and cost reduction techniques, Marketing and distribution cost analysis.

References:

- 1 .Management Accounting: Dr. Mittal S.N.(Shree Mahaveer Book Depot. Delhi)
2. Management Accounting: Pandey I.M.
3. Management Accounting: Dr. Maheshwari S.N.
4. Management Accounting: A Decision Emphasis– De Coster, D.T/ and Scholefr E.L.
5. Management Accounting Principles: Anthony R.N. and Reece J.S.
6. Management Accounting: Harngren Charles T.
7. Management Accounting: Batty J.

Corporate Tax Planning

BCOM-BCH-802

Course Objectives: The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

Course Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. Devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. Examine the relevant tax provisions for non-resident Indians and double taxation relief.
4. Analyse the provisions of transfer pricing.
5. Evaluate tax planning with reference to different forms of business restructuring.

Unit 1: Tax Planning and computation of tax liability of companies

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses.

Unit 2: Setting up of new business and capital gains in select cases Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Advance Rulings Transfer pricing: Arm's length price and its computation; Advance rulings. Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

References::

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Singhania, Vinod K. and Singhania, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
- Ghosh T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- The Income Tax Act, 1961.
- The Limited Liability Partnership Act, 2008.

Note: Learners are advised to use the latest edition of readings.

Business Ethics and Human Value

BCOM-BCH- 806 A

Course Objectives: The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Course Outcomes: After completion of this course, learners will be able to:

- Design code of ethics for an organisation
- examine ethical performance of an organisation
- distinguish between various types of values
- compare issues related to whistle blowing and other moral issues
- measure the level of participation of select companies/ organisations related to social responsibility.

Unit 1: Introduction

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Human Values & Business

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, NishkamKarma, and SakamKarma.

Unit 3: Moral Issues in Business

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 4: Corporate Social Responsibility(CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility-definition, principles, scope, benefits, certification.

References:

- Banerjee, S.B.(2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten(2020). Business Ethics. Oxford University Press.
- Kumar,S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R.A.G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

Financial Technologies

BCOM-BCH- 806 B

Course Objectives:

Explore transformative Financial Technologies (FinTech) including blockchain and AI, understanding their financial applications. Navigate complex regulations and ethical challenges. Cultivate innovation to develop and implement cutting-edge financial solutions while adhering to industry standards.

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

1. Comprehend the latest in FinTech with special focus on Indian Scenario.
2. Understand the impact of FinTech on financial service industry.
3. Analyse the applications of FinTech on various areas and evaluate their performance.
4. Develop new models for application of FinTech in new and emerging areas.

Unit-I

History and emerging trends of FinTech; major areas in FinTech; regulatory framework; ethical And professional standard; cybersecurity - overview and recent developments; legal and tax Compliance; privacy; anonymity and cryptography; access control; network security; forensics; Impact of FinTech on regulations.

Unit-II

Blockchain; overview and its application; cryptography; cryptocurrency (Bitcoin; Ethereum; Other Altcoins); potential and usage of cryptocurrency; decentralized applications; smart contracts; cryptographic hash functions; internet of things; FinTech applications in banking and marketplace lending (bank in a box; application programming interface (API); peer to peer lending).

Unit-III

FinTech developments in insurance (introduction; features; opportunities in InsurTech; use of bots;peer to peer portfolio comparison); capital markets (features; opportunities in capital markets;surveillance mechanism; investment advisory; use of bots; asset management solutions);paymentgateways and financial inclusion (online payments: latest developments; remittances: features;mobile payments; novel payment alternatives; application for financial inclusion).

Unit-IV

Emerging sources of entrepreneurial finance - crowdfunding; P2P lending platforms; FinTech innovations and start-ups- emergence of Fintech start-ups; Fintech disruptions; future prospects; development of new start-up ideas.

References:

1. Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction by Arvind Narayanan, Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, Princeton University Press.
2. Pranay Gupta, Fintech, De|G Press.
3. Susanne Chishti, Janos Barberis, The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries Paperback, Wiley Publication.
4. Devie Mohan, The Financial Services Guide to Fintech: Driving Banking Innovation Through Effective Partnerships, Kogan Page Publication.55
5. Jacob William, FinTech: The Beginner's Guide to Financial Technology Paperback, Create Space Independent Publishing Platform.
6. Ioannis Akkizidis, Manuel Stagars, Marketplace Lending, Financial Analysis, and the Future of Credit: Integration, Profitability, and Risk Management (The Wiley Finance Series), Wiley Publication.
7. Shane Bock, Blockchain: Bitcoin, Ethereum, Smart Contracts, Cryptocurrencies and Everything about the Fintech Explained Paperback, Create Space Independent Publishing Platform.

Note:

1. Only the latest editions of the above books are recommended.

Retail Management

BCOM-BCH- 806 C

Course Objectives: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

Course Outcomes: After completion of the course, learners will be able to:

- Develop fundamental understanding of the concept of retailing and its formats.
- Analyse the dynamics of retail store location, its design and visual display.
- analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
- Relate legal and ethical issues and the role of ICT in Retail Management.

Unit 1: Introduction

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit2: Retail Planning

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit3: Retail Marketing Mix

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit4: Managing Human Resources and Customer Relationship in Retailing

HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing. Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

References:

- Bajaj C (2016). Retail Management. Oxford University Press.
- Bajaj, C. ,Tuli ,R .,& Srivastava, N.V. (2010). Retail management .Oxford University Press.
- Berman, B.R., & Evans, J.R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri, A. Paul P& Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B.A., & Ajay, P.(2009).Retailing Management: Tata McGraw-Hills Publg. Co. Ltd., New Delhi.
- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Sinhaand Uniyal (2018). Managing Retailing. Oxford University Press.
- Vedamani, G.G.(2008).Retail management.Jaico,Ed.3rd.

Note: Learners are advised to use the latest edition of readings.

Rural Marketing

BCOM-BCH- 806 D

Course Objectives: The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Course Outcomes: After the completion of the course, the learner shall be able to

- Develop basic understanding of distinguishing characteristics of rural markets.
- Examine the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
- Analyse marketing decisions encompassing product, price, promotion and distribution in rural markets.

Unit 1: Introduction

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit2: Product Decisions

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets

Unit3: Promotion Decisions

Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 4: Distribution Decisions

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

References::

- Dogra, Band Ghuman, K.(2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P.(2016). Rural Marketing(3/e), Pearson Education.
- Kotler,P.,Armstrong,G.and Agnihotri,P.(2018). Principles of Marketing (17thedition), Pearson Education. Indian edition.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L.(2011). Rural Marketing: Text and Cases (2/e).Pearson Education.
- Ramakrishnan,R.(2006). Rural Marketing in India: Strategies and Challenges. New Century Publications

Note: Learners are advised to use the latest edition of readings.

Industrial Relations and Labour Laws **BCOM-BCH-806 E**

Course Objectives: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Course Outcomes: After completion of the course, learners will be able to:

- explain the evolution and factors influencing industrial relations in changing environment;
- determine the effectiveness of trade unions and factors influencing their growth;
- examine the effectiveness of workers' participation in management;
- evaluate the effectiveness of grievance redressal mechanism;
- analyze industrial disputes and implementation of its legal provisions.

Unit1: Introduction

Concept, nature and Course objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organization; Human Resource Management and IR.

Unit2: Trade Union

Important provisions of Trade Unions Act, 1926. Course objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations. Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit3: Grievance handling

Causes of indiscipline, Maintenance of discipline; Highlights of domestic inquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

Unit4: Industrial Dispute Act

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure. The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves. The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

References::

- Malik, P.L. Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.
- Monappa ,A., Nambudiri ,R ., & Selvaraj ,P Industrial Relations and L a b o u r L a w s .New Delhi: Tata McGraw Hill Education.
- Padhi, P.K .Industrial Relations and Labour Law. New Delhi: PHI Learning.
- Sharma, J.P. Simplified Approach to Labour Laws. Bhilai ,Chhattisgarh: Bharat Law House.
- Srivastava, S. C .Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

Note: Learners are advised to use the latest edition of readings.

Applications of Econometrics in Finance

BCOM-BCH- 806 F

Course Objectives: The course aims to teach students basic econometric applications in finance. The course imparts knowledge of understanding linear regression model and its basic assumptions for best unbiased OLS estimators. The goal is that the students are able to analyse time series models and conduct diagnostics tests using R programming. Finally, students are expected to acquire the skills to conduct and present original empirical research in finance.

Course Outcomes: After completion of the course, learners will be able to:

- Understand the basic theory of econometrics;
- Compute ordinary least squares(OLS) estimator;
- Conduct hypothesis testing of linear regression models;
- Translate the financial problems into the regression models;
- Conduct the univariate time series analysis and diagnostic tests using R.

Unit 1: Introduction

Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary least square (OLS) estimation, Properties of estimators and Gauss-Markov Theorem-BLUE.

Unit2: Models and Data-Hypothesis Testing

Multiple regression model and Hypothesis testing related to parameters – Simple and joint-Wald test, Use of dummy variables and its application in finance.

Unit3: Financial Models

Modelling financial problems with special characteristics using classical regression models–non-linear relations, Application of moving averages(MA).

Unit 4: Time Series Analysis-Diagnostic Tests and Models

Introduction to univariate time series. Testing of stationarity using Augmented Dickey-Fullertest, Test of normality, Multi-collinearity, Serial correlation, and Heteroscedasticity. Applications of Rprogramming. Introduction to modelling and forecasting: AR, MA and ARIMA; Basics of ARCH. Applications of R programming.

References::

- D.N. Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
- Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
- T.M.J.A.Cooray: Applied Time Series–Analysis and Forecasting, Narosa Publications.
- Pindyck, RobertS.and DanielL. Rubinfeld Econometric Models and Economic Forecasts. Singapore: McGraw Hill.
- Christopher Dougherty. Introductory Econometrics. Oxford University Press.
- Ramanathan, Ramu(2002). Introductory Econometrics with Applications(5thed.).

Note: Learners are advised to use the latest edition of readings.

Business Analysis
BCOM-BCH 806G

Course Objectives:

1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyze business data.
3. To learn how to use and apply Excel and Excel add-ins to solve business problems.

Course Outcomes:

1. To understand the Business Analytics in practice
2. To understand concepts of Descriptive Analytics
3. To learn about Data mining for business
4. To understand concepts of Prescriptive Analytics

Unit – I: Introduction To Business Analytics:

Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data- Business decision modeling.

Unit – II: Descriptive Analytics:

Overview of Description Statistics (Central Tendency, Variability), Data isualization -Definition, Visualization Techniques –Tables, Cross Tabulations, charts, Data Dashboards using Advanced Ms-Excel or SPSS.

Unit – III: Predictive Analytics:

Trend Lines, Regression Analysis – Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining- Data Exploration & Reduction, Data mining and business intelligence, Data mining for business, Classification, Association, Cause Effect Modeling.

Unit – IV: Prescriptive Analytics:

Overview of Linear Optimization, Non Linear Programming Integer Optimization, Cutting Plane algorithm and other methods, Decision Analysis – Risk and uncertainty methods - Text analytics Web analytics.

Suggested Books

1. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams - Essentials of Business Analytics, Cengage Learning.
2. James Evans, Business Analytics, Pearson.
3. Albright Winston, Business Analytics - Data Analysis - Data Analysis and Decision Making, Cengage Learning, Reprint
4. Sahil Raj, Business Analytics, Cengage Learning.
5. Ratnoo & Ratnoo, Essentials of R for Data Analytics, Wiley

Dissertation
BCOM-BCH- 807

Dissertation/Academic Project/Entrepreneurship in the 4th year shall commence from VII semester and conclude in VIII semester. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Human Resource, Finance, Marketing, Accounting, Management, International Business, Taxation, Business Laws, Business Analytics, Economics and Entrepreneurship.