

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



**B. COM. HONOURS**

**SCHEME AND SYLLABI**

**W.E.F BATCH 2021-2024**

**DEPARTMENT OF MANAGEMENT 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.

## **OVERVIEW OF DEPARTMENT OF MANAGEMENT STUDIES**

The Department of Management Studies is one of the faculties 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 State Government University and most of the University Teaching Departments (UTDs) are accredited by National Board of Accreditation.

The Department of Management Studies came into existence in the year 2008 with MBA program offering specializations in Information Technology, Operations and Power Management. The program was meant for technical graduates only. Since 2011, the MBA program has been opened for all graduates. With an aim to promote academic growth at various levels, now department offers following high quality management programs:

- MBA (with dual specializations)
- MBA - Executive
- BBA
- B.COM Honours
- Ph.D

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;

## STUDY SCHEME

		Type of Course						MOOCs	TOTAL CREDITS
		AECC	DCC	DSE	GE	SEC	MAC		
Semester I	No. of courses	1	3	-	1	-	-	One MOOC course of 12 weeks in any semester	
	Credits	4	18	-	6	-	-		
Semester II	No. of courses	1	3	-	1	1	-		
	Credits	4	16	-	4	2	-		
Semester III	No. of courses	-	3	1	1	2	-		
	Credits	-	15	4	4	6	-		
Semester IV	No. of courses	-	3	1	1	1	-		
	Credits	-	15	4	4	4	-		
Semester V	No. of courses	-	2	3	-	1	1		
	Credits	-	9	12	-	6	-		
Semester VI	No. of courses	-	-	-	-	1	-		
	Credits	-	-	-	-	10	-		
<b>Total Credits</b>		8	73	20	18	28	-	3	<b>150</b>
<b>Curriculum content (% of total number of credits of the program)</b>		5.33	48.67	13.33	12	18.67		2	

### Nomenclature of Category Codes

S.No.	Abbreviation	Description
1	AECC	Ability Enhancement Compulsory Courses
2	DCC	Discipline Core Course
3	DSC	Discipline Specific Elective
4	GE	Generic Elective
5	SEC	Skill Enhancement Course
6	MAC	Mandatory Audit Course

## B. COM. HONOURS COURSE STRUCTURE

Semester	Category	Subjects & Codes	L	T	P	Credits	Marks			
							Internal	Practical	External	
<b>FIRST</b>	AECC	BCOMH-101 Environmental Studies	3	1		4	25		75	
	DCC	BCOMH-102 Financial Accounting	5	1		6	25		75	
	DCC	BCOMH-103 Business Laws	5	1		6	25		75	
	DCC	BCOMH-104 Business Mathematics	5	1		6	25		75	
	GE	Any one of the following:						25		75
			BCOMH-105A Personal Finance & Planning	5	1		6			
			BCOMH-105B Micro Economics	5	1					
		BCOMH-105C Rural Development	5	1						
<b>Gross Total Credit Point</b>						<b>28</b>	<b>500</b>			
<b>SECOND</b>	AECC	BCOMH-201 Business Communication	3	1		4	25		75	
	DCC	BCOMH-202 Corporate Accounting	5	1		6	25		75	
	DCC	BCOMH-203 Corporate Law	4	1		5	25		75	
	DCC	BCOMH-204 Business Organization and Management	4	1		5	25		75	
	GE	Any one of the following:					4	25		75
			BCOMH-205A Macro Economics	3	1					
			BCOMH-205B Financial Literacy	3	1					
			BCOMH-205C Public Administration and Business	3	1					
SEC	BCOMH-206 Computerized accounting software (Computer Lab)			2	2	15	35			
<b>Gross Total Credit Point</b>						<b>26</b>	<b>550</b>			
	DCC	BCOMH-301 Business	4	1		5	25		75	

<b>THIRD</b>		Economics								
	DCC	BCOMH-302 Principles of Marketing	4	1		5	25		75	
	DCC	BCOMH- 303 Income-tax Law and Practice	4	1		5	25		75	
	GE	Any one of the following:					4	25		75
		BCOMH-304A Indian Economy		3	1					
		BCOMH-304B Investing in Stock Markets		3	1					
		BCOMH-304C Project Management		3	1					
	SEC	Any one of the following:					4	25		75
		BCOMH-305A E-Commerce		3	1					
		BCOMH-305B Training & Development		3	1					
		BCOMH-305C Stock Market Operations		3	1					
	DSE	Any one of the following:					4	25		75
		BCOMH-306A International Business		3	1					
		BCOMH-306B Financial Markets and Institutions		3	1					
BCOMH-306C Banking and Insurance		3	1							
SEC	BCOMH-307 Presentation and Communication Skills Lab		2			2	15	35		
<b>Gross Total Credit Point</b>						<b>29</b>	<b>650</b>			

<b>FOURTH</b>	DCC	BCOMH-401 Cost Accounting	4	1		5	25		75	
	DCC	BCOMH-402 Human Resource Management	4	1		5	25		75	
	DCC	BCOMH-403 Business Statistics	4	1		5	25		75	
	GE	Any one of the following:					4	25		75
		BCOMH-404A Risk Management		3	1					
		BCOMH-404B Digital Marketing		3	1					
		BCOMH-404C Creativity and Innovation		3	1					
	DSE	Any one of the following:					4	25		75
		BCOMH-405A Entrepreneurship Development		3	1					
		BCOMH-405B Computer Applications in Business*		2	1	1				
	BCOMH-405C Business Ethics and Human Values		3	1						

SEC	Any one of the following:				4	25		75
	BCOMH-406A New Venture Planning and Development	3	1					
	BCOMH-406B Leadership and team development	3	1					
	BCOMH-406C Event Management	3	1					



	<b>Gross Total Credit Point</b>					<b>27</b>	<b>600</b>			
<b>FIFTH</b>	DCC	BCOMH-501 Goods & Services Tax (GST) and Customs Law	3	1		4	25		75	
	DCC	BCOMH-502 Financial management	4	1		5	25		75	
	DSE	Group A Any one of the following:					4	25		75
		BCOMH-503A Management Accounting		3	1					
		BCOMH-503B Advertising and Personal Selling		3	1					
		BCOMH-503C Retail Management		3	1					
	DSE	Group B Any one of the following:					4	25		75
		BCOMH-504A Financial Services		3	1					
		BCOMH-504B Auditing		3	1					
		BCOMH-504C Organizational Behaviour		3	1					
	DSE	Any one of the following:					4	25		75
		BCOMH-505A Investment Management		3	1					
		BCOMH-505B Industrial Relations and Labour Laws		3	1					
		BCOMH-505C Corporate Governance		3	1					
	SEC	BCOMH-506 Business Research Methods		5	1		6	25		75
	MAC	Mandatory Audit Course Any one of the following:						25		75
		BCOMH-507A Moral Values		3						
BCOMH-507B Introduction to Psychology		3								
BCOMH-507C Health Psychology		3								
	<b>Gross Total Credit Point</b>					<b>27</b>	<b>700</b>			

<b>SIXTH</b>	SEC	BCOMH-601 Project / Internship				10	50		150
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	<b>Gross Total Credit Point</b>	<b>10</b>	<b>200</b>
	<b>Total credit (1-6<sup>th</sup> Sem)</b>	<b>147</b>	
	<b>MOOC Subject* Credits</b>	<b>3</b>	<b>Total Marks</b>
	<b>TOTAL CREDITS</b>	<b>150</b>	<b>3200</b>

**Note:** \*In BCOMH-405B (Computer Applications in Business) instead of Internal marks, there will be a practical of 25 marks.

**MOOC Subject** (List is provided by the Swayam Portal of UGC) \*

<b>Course Code</b>	<b>Course</b>	<b>Course Requirements (Weeks)</b>	<b>Credits</b>	<b>University Exam</b>	<b>Internal Assessments</b>	<b>Total</b>	<b>Course Type</b>
	MOOC*	12	3				

**\*Note:** Any one subject from the list of MOOC subject is to be qualified during the Semester-I to Semester-VI through Swayam Portal of UGC. For this subject, the Institute or the Department will appoint a coordinator to track the activities of the student and will ensure that all students of the program have qualified the MOOC subject in the specified time period.

## **ENVIRONMENTAL STUDIES**

### **BCOMH-101**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

#### **Course objective**

The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

#### **Course outcomes**

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

- CO1 Demonstrate skills in organizing projects for environmental protection and sustainability;
- CO2 Analyze various projects and initiatives with respect to ecosystem restoration;
- CO3 Interpret significance of carbon footprints;
- CO4 Describe the environmental issues and their possible repercussions on the planet in the next few decades;
- CO5 Summarize the green strategies and policies adopted by various business entities to preserve the environment.

#### **Unit 1**

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

#### **Unit 2**

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions.

#### **Unit 3**

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices. Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

#### **Unit 4**

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business;

Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

**Suggested Readings:**

- Basu, M., & Xavier, S. *Fundamentals of Environmental Studies*. Cambridge: Cambridge University Press.
- Enger, E., & Smith, B. *Environmental Science: A Study of Interrelationships*, Publisher: McGraw Hill Higher Education.
- Kumar, S., & Kumar, B. S. *Green Business Management*. Hyderabad: Thakur Publishing Pvt. Ltd.
- Mitra, A. K., & Chakraborty, R. *Introduction to Environmental Studies*. Kolkata: Book Syndicate Pvt. Ltd.
- Winston, A. *Energize Employees with Green Strategy*. Boston: Harvard Business School Publishing.

Note: Only latest available edition books are recommended.

# **FINANCIAL ACCOUNTING**

## **BCOMH-102**

**L   T   P**  
**5   1   0**

### **Course objective**

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

### **Course outcomes**

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

- CO1      Apply the generally accepted accounting principles and relevant accounting standards to measure business income;
- CO2      Demonstrate accounting process under computerized accounting system;
- CO3      Evaluate the importance of depreciation and inventories in financial statements;
- CO4      Prepare financial statements of sole proprietors and partnership firms;
- CO5      Prepare accounts for inland branches and not-for-profit organizations.

### **Unit 1**

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Conceptual Framework: Accounting principle, Concepts and Conventions. Application of Generally Accepted Accounting Principles (GAAP) in recording financial transactions and preparing financial statements.

### **Unit 2**

Accounting Process: From recording of a business transaction to preparation of trial balance including adjustments. Concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.

### **Unit 3**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms. Computerized Accounting System: Computerized accounts by using Tally software.

### **Unit 4**

Branch Accounting, Accounting for Not-for-Profit Organizations. Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

### **Suggested Readings:**

- Anthony, R. N., Hawkins, D., & Merchant, K. A. Accounting: Text and Cases. New York: McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. Financial Accounting. Guwahati: Gayatri Publications.
- Horngren, C. T., & Philbrick, D. Introduction to Financial Accounting. London: Pearson Education.
- Lal, J., & Srivastava, S. Financial Accounting; Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. Financial Accounting. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. Financial Accounting. Boston: Cengage Learning.
- Tulsian, P. C. Financial Accounting. Chennai: Pearson Education.

Note: Only latest available edition books are recommended.

# **BUSINESS LAWS**

## **BCOMH-103**

**L   T   P**  
**5   1   0**

### **Course objective**

The objective of the course is to impart basic knowledge of the business laws for conduct of business activities along with the relevant case studies.

### **Course outcomes**

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

- CO1 Understand the legal framework regulating business, from the point of view of making the operations of the organization legally compliant;
- CO2 Develop a basic understanding of the implications of the changes in the provisions of different business law and assess the likely impact;
- CO3 Equip the students with legitimate rights and obligations related to various business laws;
- CO4 Identify non-compliant practices and operations, and replace them with legally compliant system.

### **Unit 1**

The Indian Contract Act, 1872: Law of contract, meaning and essentials of a valid contract and its kinds; offer and acceptance; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; different mode of discharge of contract; remedies for breach of contract.

### **Unit 2**

Quasi-contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency. The Sale of Goods Act, 1930: Nature of sale, conditions and warranties, Transfer of ownership in goods, performance of contract of sale, rights of unpaid seller

### **Unit 3**

Negotiable Instrument Act: Meaning and essential elements of a negotiable instruments; types of negotiable instrument; negotiation and dishonor of negotiable instruments. Meaning and scope of Information Technology Act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

### **Unit 4**

RTI Act 2005: Purpose of Right to Information and Obligation of Public Authorities, Exemption from disclosure of information; Overview of Consumer Protection Act, 2019

### **Suggested Reading:**

- Kuchhal, M.C. and Kuchhal Vivek, Business Legislation Management, Vikas Publishing House Pvt. Ltd.
- Pathak, Legal Aspects of Business, McGraw Hill Education
- Kapoor, N.D. Elements of Merchantile Law, Sultan Chand & Sons. New Delhi
- Gulshan, S.S., Mercantile Law, Excel Books
- Maheshwari S.N. & Maheshwari, Business Regulatory Framework, Himalaya Publishing House

Note: Only latest available edition books are recommended.

# BUSINESS MATHEMATICS

## BCOMH-104

<b>L</b>	<b>T</b>	<b>P</b>
<b>5</b>	<b>1</b>	<b>0</b>

### Course objective

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

### Course outcomes

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

- CO1 Understand the basic concepts of business mathematics
- CO2 Develop basic skills for quantitative application in business situations.
- CO3 Interpret and solve real-life business problems.
- CO4 Understand matrices and other various mathematical concepts useful in daily life.

### Unit 1

Theory of Sets – Meaning, elements, types, presentation and equality of sets; union, intersection, complement & difference of sets; Venn diagrams; Cartesian product of two sets; applications of set theory.

### Unit 2

Indices & logarithms, arithmetic and geometric progressions and their business applications; sum of first  $n$  natural numbers, sum of squares and cubes of first  $n$  natural numbers.

### Unit 3

Permutations, combinations and binomial theorem (positive index), Quadratic equations.

### Unit 4

Matrices – Types, properties, addition, multiplication, transpose and inverse of matrix; properties of determinants, solution of simultaneous Linear Equations; differentiation and integration of standard algebraic functions; business applications of matrices, differentiation and integration.

### Suggested readings:

- Anthony, M. and N. Biggs., Mathematics for Economics and Finance, Cambridge University Press, New Delhi.
- Ayres, Frank Jr., Theory and Problems of Mathematics of Finance, Schaum's Outlines Series, McGraw Hill, New Delhi.
- Budnick, P. Applied Mathematics. McGraw Hill, New Delhi.
- Sharma, J.K., Business Mathematics, ANE Books, New Delhi.

Note: Only latest available edition books are recommended.



# PERSONAL FINANCE AND PLANNING

## BCOMH-105A

<b>L</b>	<b>T</b>	<b>P</b>
<b>5</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary knowledge and skills to become a successful financial planner.

### **Course outcomes**

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

CO1 Understand the meaning and relevance of Financial Planning;

CO2 Familiarize with regard to the concept of Investment Planning and its methods;

CO3 Examine the scope and ways of Personal Tax Planning;

CO4 Analyze Insurance Planning and its relevance;

CO5 Develop insights in to Retirement planning and its relevance

### **Unit 1**

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

### **Unit 2**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

### **Unit 3**

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, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

### **Unit 4**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies. Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

### **Suggested Readings:**

- Indian Institute of Banking & Finance. *Introduction to Financial Planning*. New Delhi: Taxmann Publication.
- Pandit, A. *The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.
- Sinha. Madhu, *Financial Planning: A Ready Reckoner* Mc Graw Hills.
- Halan, M. *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.
- Tripathi, V. *Fundamentals of Investment*. New Delhi: Taxmann Publication.

Note: Only latest available edition books are recommended.

# MICRO ECONOMICS

## BCOMH-105B

<b>L</b>	<b>T</b>	<b>P</b>
<b>5</b>	<b>1</b>	<b>0</b>

### Course objective

The objective of the course is 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.

# RURAL DEVELOPMENT

## BCOMH-105 C

<b>L</b>	<b>T</b>	<b>P</b>
<b>5</b>	<b>1</b>	<b>0</b>

### Course objective

The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

### Course outcomes

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

- CO1 Describe the concept of rural development;
- CO2 Analyze various skill development and capacity building programmes;
- CO3 Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
- CO4 Assess the impact of infrastructure development in rural India;
- CO5 Evaluate the rural development programmes in India.

### Unit 1

Concepts of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policies in India; Goals of Rural Development Policy.

### Unit 2

Size and Structure of the Rural Economy, Characteristics of the Rural Sector-Agricultural and Allied Sectors, Non-Farm Sector-Rural Industrialization and Entrepreneurship. Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

### Unit 3

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and nonconventional energy sources; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

### Unit 4

Rural Development programmes in India, Role of Organizations engaged in implementation of rural development programmes in India - Government Organizations and Agencies, Role of Corporate sector in Rural Development.

### Suggested readings:

- Singh, K. Rural Development - Principles, Policies, and Management. New Delhi:Sage Texts.
- Samanta, R. K. New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation.
- Hussain, T., Tahir, M., & Tahir, R. Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd.
- Sahu, B. K. Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd

Note: Only latest available edition books are recommended.

# BUSINESS COMMUNICATION

## BCOMH-201

L	T	P
3	1	0

### Course objective

This course will help students in understanding the principles and techniques of business communication. It will help students to gain an insight to different forms of communication. It will further help them to understand the different techniques of communication along with their applications.

### Course outcomes

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

- CO1 Understand the process of communication in a well-defined manner;
- CO2 Improve oral communication skills;
- CO3 Learn the different formats of written communication;
- CO4 Apply written and oral Communication techniques in an effective way;

### Unit I

Theory of Communication: Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication; 7C's of communication.

### Unit II

Forms of Communication: Written Communication: (Principles of Effective Written Communication; Commercial Letters, sale letter, routine letter, enquiries, inter office memos, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents, Writing Positive, Negative Persuasive, Electronic Messages), Non-Verbal Communication, Oral Communication: Art of Public Speaking, Effective Listening, Communicating in Teams.

### Unit III

Important Parameters in Communication, The Cross-Cultural Dimensions of Business Communication, Role of technology in communication, video conferencing, Net etiquettes, Ethical & Legal Issues in Business Communication, Mass Communication: Mass Communication & Promotion Strategies, Advertisements, Publicity, and Press Releases. Media Mix, Public Relations, Newsletters.

### Unit IV

Other Communication Parameters: Negotiation Process & its Management, Designing Visual Communication, Creating and Delivering Online Presentations. Applications of Communication: - Writing a Summer Project Report, Writing CVs & Application Letters, Group Discussions & Interviews, The Employment Interview

### Reference Books:

- Lesikar et al, Business Communication: Making Connections in a Digital World. Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
- Krizan et al. Effective Business Communication, Cengage Learning.

- Scot, O. Contemporary Business Communication, Biztantra, New Delhi.
- Chaney & Martin. Intercultural Business Communication, Pearson Education
- Penrose et al. Business Communication for Managers, Cengage Learning.

Note: Only latest available edition books are recommended.

# **CORPORATE ACCOUNTING**

## **BCOMH-202**

<b>L</b>	<b>T</b>	<b>P</b>
<b>5</b>	<b>1</b>	<b>0</b>

### **Course objectives**

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

### **Course Outcomes**

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

- CO1 Prepare the account for the various adjustments related to share capital;
- CO2 Analyze the issuance and reissuance of share in a company;
- CO3 Critically evaluate the cash flows statements;
- CO4 Compare the performance of companies based on ratio analysis.

### **Unit 1**

Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares.

### **Unit 2**

Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet.

### **Unit 3**

Meaning and importance of cash flow statement, operating activity, financial activity, Investing Activities, Indirect method of cashflow statement.

### **Unit 4**

Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis.

### **Suggested Readings:**

- J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi.
- Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd.
- M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand And co., New Delhi.
- Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi.
- S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
- Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

Note: Only latest available edition books are recommended.

# **CORPORATE LAWS**

## **BCOMH-203**

<b>L</b>	<b>T</b>	<b>P</b>
<b>4</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

### **Course outcomes**

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

- CO1 Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- CO2 Synthesize company processes, meetings, and decisions;
- CO3 Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- CO4 Determine the role of Board of directors and their legal position.

### **Unit 1**

Preliminary to Companies Act, 2013: Company-meaning and features, kinds of companies, registration and incorporation, memorandum of association, article of association, prospectus.

### **Unit 2**

Share capital- Shares, issue and allotment of shares, types of shares, alteration of share capital, buy-back of shares, surrender and forfeiture of shares, bonus shares, Sweat Equity, Debentures- Meaning and kinds, debenture trust deed and duties of trustee.

### **Unit 3**

Company administration and meetings, Board of Directors-qualification, appointment, duties and remuneration, Meetings- Board Meetings, Statutory meeting, annual general meeting, extra-ordinary general meeting, Requisites of a valid meeting.

### **Unit 4**

Declaration and payment of dividend, corporate social responsibility, prevention of oppression and mismanagement. Winding up- types of Winding up, appointment of liquidator, conduct of winding up National Company Law Tribunal and Appellate Tribunal.

### **Suggested readings:**

- Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir BookDepot.
- Singh, Avtar. Company Law, Eastern Book Company, Lucknow
- Kapoor, N.D. Elements of Company Law, Sultan Chand & Sons. New Delhi
- Hicks, A., & Goo, S. H. Cases and Material on Company Law. OxfordUniversity Press.

Note: Only latest available edition books are recommended.



# **BUSINESS ORGANIZATION AND MANAGEMENT**

## **BCOMH-204**

<b>L</b>	<b>T</b>	<b>P</b>
<b>4</b>	<b>1</b>	<b>0</b>

### **Course objective**

To acquaint learners with the basics of Business concepts and functions, forms of Business Organization and functions of Management.

### **Course outcomes**

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

- CO1 Understand the basics of management different types of business organizations;
- CO2 Analyze the business organizations and develop business plans;
- CO3 Know the essentials of entrepreneurship;
- CO4 Develop critical understanding of different aspects of management of an organization.

### **Unit 1**

Business Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade. Forms of business organization, Sole proprietorship, partnership, joint stock company, Joint Hindu Family Firm, types of company cooperative societies; multinational corporations. Choice of Form of Organization.

### **Unit2**

Entrepreneurship Concept and nature; entrepreneurial opportunities in contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization, feasibility and preparation business plan. Government and business interface; Rationale and Forms of Public Enterprises, stock exchange in India; business combination concept and causes; chambers of commerce and industries in India FICCI, CII Association.

### **Unit 3**

Foundation of Indian Business Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

### **Unit 4**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams. Concept and functions of Marketing Management, Financial Management, Human Resource Management.

### **Suggested Readings:**

- Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
- Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,

- Tulsian, P.C., Business Organisation, Pearson Education, New Delhi
- Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
- Basu, C. R., Business Organization and Management, McGraw Hill Education.
- Robbins, S.P. and Decenzo, D.A. Essentials of Management, Pearson Education.
- B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.
- Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

Note: Only latest available edition books are recommended.

# MACRO ECONOMICS

## BCOMH-205A

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### 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:

- CO1 Understand the Understand basic macroeconomic concepts and variables
- CO2 Develop a critical understanding of the implications of income and consumption relationship with respects to various theories
- CO3 Understand and analyze the macroeconomic impacts through monetary and fiscal policies
- CO4 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 Graw 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.icai.org/>

Note: Only latest available edition books are recommended.

# FINANCIAL LITERACY

## BCOMH-205B

L	T	P
3	1	0

### Course objective

The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

### Course outcomes

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

- CO1 Describe the importance of financial literacy and list out the institutions providing financial services;
- CO2 Prepare financial plan and budget and manage personal finances;
- CO3 Understand various services offered by banks;
- CO4 Explain about share market and debt market.

### Unit 1

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; 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.

### Unit 2

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

### Unit 3

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, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking; ATM, Debit and Credit Card, and APP based Payment system.

### Unit 4

Post office Savings Schemes, India Post Payments Bank (IPPB), Money Transfer: Money Order, E-Money order. Instant Money Order. Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Mutual Fund. Digital currency.

### Suggested Readings:

- Avadhani, V. A. *Investment Management*. Mumbai: Himalaya Publishing House Pvt.Ltd.

- Chandra, P. *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
- Kothari, R. *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. *Financial Literacy Education*. London: Palgrave Macmillan.

Note: Only latest available edition books are recommended.

# **PUBLIC ADMINISTRATION AND BUSINESS**

## **BCOMH-205C**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to impart basic knowledge about the structure and working of the public administration system in India.

### **Course outcomes**

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

- CO1 Understand the basic concept of public administration and its relevance for business;
- CO2 Analyze the concept of good society and its impact on business;
- CO3 Analyze the impact of political system on business environment in India;
- CO4 Evaluate the impact of judicial system on business environment in India;
- CO5 Understand the role of governance system in India.

### **Unit 1**

Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

### **Unit 2**

Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

### **Unit 3**

NITI AYOG-role and functions; Impact of political system on business environment; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business. Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta. E-governance system in India.

### **Unit 4**

Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.

### **Suggested Readings:**

- Basu, D. D. *Introduction to the Constitution of India*. New York: LexisNexis.
- Fadia, B. L., & Fadia, K. *Indian Government and Politics*. Uttar Pradesh: Sahitya Bhawan. Granville, A.
- Granville, A. *Working a Democratic Constitution: A History of the Indian Experience*. Oxford: Oxford University Press.
- Kashyap, S. C. *Our Constitution*. New Delhi: National Book Trust.
- Sapru, R. K. *Public Policy: Formation, Implementation and Evaluation*. New York: Sterling Publishers.
- Singh, M. P., & Saxena, R. *Indian Politics: Contemporary Issues and Concerns*. Delhi: PHI Learning.

Note: Only latest available edition books are recommended.



# COMPUTERIZED ACCOUNTING SOFTWARE (COMPUTER LAB)

## BCOMH-206

L	T	P
0	0	2

### Course objective

The course aims to help learners to gain basic knowledge of Tally. ERP.9

### Course outcomes

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

- CO1 Apply the generally accepted accounting principles and methods;
- CO2 Demonstrate accounting process under computerized accounting system;
- CO3 Demonstrate the useful features of Tally in bank reconciliation statements;
- CO4 Generate financial statements of companies.

### Unit 1

Accounting principle, Concepts and Conventions, Types of Accounts, Rules of General entries and method of accounting.

### Unit 2

Tally.ERP.9: basic introduction, getting functional with software, creation of company, Configuration, creation/alteration/deletion of ledger accounts, passing and deletion of journal entries in accounting vouchers and searching entries.

### Unit 3

Use of Tally in bank reconciliation statements, import and export of the data from /to MS-Excel, Order processing, reorder level, bill wise details, bill of material, invoicing, ratio analysis, interest calculation, back-up and restores.

### Unit 4

Generating basic reports: Financial statements, accounting books, printing cheque and vouchers

### Suggested Readings:

- Maheshwari, S. N., Maheshwari, S. K.; Maheshwari, S. K., Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Faruq, M., Accounting Practices in Tally. ERP 9. AR Jeans Producer Ltd.
- Jain, S., Step by Step Learning Guide to Tally. ERP 9 For Basic Level: Kindle Edition
- Satapathy, K. S., Tally. ERP 9 book advanced uses. Notion Press; Latest edition.

# **BUSINESS ECONOMICS**

## **BCOMH-301**

<b>L</b>	<b>T</b>	<b>P</b>
<b>4</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

### **Course outcomes:**

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

- CO1 Understand economic systems function and evaluate implications of various economic decisions;
- CO2 Examine how consumers try to maximize their satisfaction by spending on different goods;
- CO3 Analyze the relationship between inputs used in production and the resulting outputs and costs;
- CO4 Interpret market mechanism and behaviour of firms and response of firms to different market situations;
- CO5 Examine various facets of pricing under different market situations.

### **Unit 1**

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making, Theory of Demand and supply the elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

### **Unit 2**

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting, Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

### **Unit 3**

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Iso cost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

## **Unit 4**

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing. National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

### **Suggested Readings:**

- Ahuja, H. L. Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.
- Koutsoyannis, A. Modern Microeconomics. London: Palgrave Macmillan.
- Chaturvedi, D. D., & Gupta, S. L. Business Economics Theory & Applications. NewDelhi: International Book House Pvt. Ltd.
- Adhikari, M. Business Economics. New Delhi: Excel Books.
- Kennedy, M. J. Micro Economics. Mumbai: Himalaya Publishing House.
- Seth, M. L. Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers.
- Relevant study material of ICAI: [www.icaai.org](http://www.icaai.org).

Note: Only latest available edition books are recommended.

# PRINCIPLES OF MARKETING

## BCOMH-302

L	T	P
4	1	0

### Course objective

To make the students aware about the basic concepts of marketing and to understand the importance of marketing strategies in the dynamic environment.

### Course Outcomes

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

- CO1 To analyze the challenges in the market and to tackle the in an effective manner.
- CO2 To apply the strategies regarding 4 P's and to understand consumer behavior.
- CO3 To understand the contemporary issues of marketing.
- CO4 To recall the students about the changes in philosophies of marketing.

### Unit 1

Nature and scope of marketing; Philosophies of marketing management; attracting, retaining and developing relationship with customers; marketing environment; marketing research and marketing information system; Ethical issues in marketing

### Unit 2

Understanding consumer behavior decision making process; factors influencing consumer buying behavior and organizational buying behavior; market segmentation, targeting and positioning; marketing strategies in the different stage of the product life cycle; new product development process

### Unit 3

Product mix and product line decisions; branding and packaging decisions; Pricing strategies and practices; factors affecting selection of marketing channels; Introduction to wholesaling and retailing; Promotion Mix: Advertising, sales promotion, public relations, personal selling

### Unit 4

Marketing organization structures; Implementation and Control of the marketing program; Sales Forecasting Methods; Green Marketing, Event Marketing, Direct marketing, Network Marketing, Holistic Marketing, Permission Marketing, Social Marketing

### Suggested Readings:

- Kotler and Armstrong, Principles of Marketing; PHI, New Delhi
- Kotler, Philip, Kevin Keller, A. Koshy and M. Jha, Marketing Management in SouthAsian Perspective, Pearson Education, New Delhi
- Kerin, Hartley, Berkowitz and Rudelius, Marketing, TMH, New Delhi
- Etzel, Michael J, Marketing: Concepts and Cases, TMH, New Delhi
- Kumar, Arun and Meenakshi, N. ,Marketing Management, Vikas Publication

Note: Only latest available edition books are recommended.

# INCOME TAX LAW AND PRACTICE

## BCOMH-303

L	T	P
4	1	0

### Course objective

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to understand the provisions relating to filing of return of income.

### Course outcomes

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

- CO1 Understand the basic concepts of the law of income tax.
- CO2 Compute income under the heads Salaries and Income from House Property.
- CO3 Calculate income under the head Profits and gains of business or profession,
- CO4 Determine taxable income and tax liability of individuals and firms.
- CO5 Develop the ability to file online returns of income.

### Unit 1

Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

### Unit 2

Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

### Unit 3

Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

#### **Unit 4**

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 and HUF. Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

#### **Suggested Readings:**

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd. Singhania,
- V. K., & Singhania, M. *Student's Guide to Income Tax including GST-Problems & Solutions*. New Delhi: Taxmann Publications Pvt. Ltd.
- Study material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Only latest available edition books are recommended.

# INDIAN ECONOMY

## BCOMH-304A

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to provide an understanding of different sectors of the Indian Economy. It will help learners to examine the role and contribution of different sections of the economy in economic development of India. The course will help learners to examine the role and impact of planning process on economic development of India.

### **Course outcomes**

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

- CO1 Evaluate the different dimensions of Indian economy and to study effect of LPG on Indian economy
- CO2 Understand the role and functions of central bank and commercial banks.
- CO3 Explain the role and contribution of agriculture in economic development of India.
- CO4 Analyze contribution of industrial and service sector in Indian economy.
- CO5 Evaluate the recent trends in economic planning of India.

### **Unit 1**

Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Problems of public sector; dis-investment; Privatization, Globalization, Liberalization, and its impact on Indian Economy. Planning process and features of Economic planning in India, planning commission and NITI Aayog.

### **Unit 2**

Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management. Need to optimize population growth. Human Development Index.

### **Unit 3**

Salient features and importance in agriculture in Indian economy, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes.

### **Unit 4**

Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and their impact on industrial development. An overview of Service Sector in India - Transport and Communication, IT,

Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP.

**Suggested Readings:**

- Acharya, S., & Mohan, R. *India's Economy: Performance and Challenges*. New Delhi: OUP India.
- Datt, G., & Sundharam, A. *Indian Economy*. New Delhi: Sultan Chand Publishing.
- Puri, V. K., & Mishra, S. K. *Indian Economy*. Mumbai: Himalaya Publishing House.

Note: Only latest available edition books are recommended.



# INVESTING IN STOCK MARKETS

## BCOMH-304B

L	T	P
3	1	0

### Course objective

The course aims to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.

### Course outcomes

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

- CO1 Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- CO2 Analyze Indian securities market including the derivatives market;
- CO3 Examine EIC framework and conduct fundamental analysis;
- CO4 Perform technical analysis;
- CO5 Invest in mutual funds market.

### Unit 1

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

### Unit 2

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, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

### Unit 3

Trading rules (credit balance theory, confidence index, filter rules, market breath, 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.

### Unit 4

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.

### Suggested Readings:

- Chandra, P. *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Kevin, S. *Security Analysis and Portfolio Management*. Delhi: PHI Learning.
- Ranganatham, M., & Madhumathi, R. *Security Analysis and Portfolio*

*Management*. Uttar Pradesh: Pearson (India) Education.

- Pandian, P. *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.

Note: Only latest available edition books are recommended.

# PROJECT MANAGEMENT

## BCOMH- 304C

L T P  
3 1 0

### Course objective

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

### Course outcomes

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

- CO1 Explain the concept and attributes of projects, project management system, process and its principles;
- CO2 Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project;
- CO3 Analyze project appraisal in public & private sector and estimate shadow prices and social discount rate;
- CO4 Examine project risk and performance assessment and evaluate project management techniques.

### Unit 1

Concept and attributes of project, identification of investment opportunities, project life cycle, role of project manager, project management information system, project management process and principles, generation & screening of project idea.

### Unit 2

Technical feasibility, marketing feasibility, financial planning: estimation of costs and funds (including sources of funds), demand analysis and commercial viability (brief introduction to NPV), project budget, tax considerations and legal aspects.

### Unit 3

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 risk management- identification, analysis and reduction, project quality management, project performance measurement and evaluation, project report, project closure and audit. cost and time management issues in project planning and management. techniques (PERT & CPM)

### Suggested Readings:

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.
- Gido, Jack, And Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.
- Barker, Stephen. and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University.

Note: Only latest available edition books are recommended.

# **E-COMMERCE**

## **BCOMH-305A**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course Objective**

The subject aims to familiarize the students with the fundamentals of e-commerce and the applications of e-commerce.

### **Course outcomes**

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

- CO1 Understand the fundamentals of e-commerce;
- CO2 Develop understanding of online business technology;
- CO3 Use e-commerce applications;
- CO4 evaluate security aspects of e-commerce.

### **Unit 1**

Introduction – meaning, nature, concepts, advantages and reasons for transacting online, categories of e-commerce; planning online business: nature and dynamics of the internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, one to one enterprise.

### **Unit 2**

Technology for online business – internet, IT infrastructure; middleware contents: text and integrating e-business applications; mechanism of making payment through internet: online payment mechanism, electronic payment systems, payment gateways, visitors to website, tools for promoting website; plastic money: debit card, credit card; laws relating to online transactions.

### **Unit 3**

Applications in e-commerce – e-commerce applications in manufacturing, wholesale, retail and service sector.

### **Unit 4**

Virtual existence – concepts, working, advantages and pitfalls of virtual organizations, workforce, work zone and workspace and staff less organization; designing on E-commerce model for a middle level organization: the conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart; security in e-commerce: digital signatures, network security, data encryption secret keys, data encryption.

### **Suggested Readings:**

- Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi
- Kienam, Managing Your E-Commerce business, Prentice Hall of India, N.Delhi.
- Kosiur, Understanding E-Commerce, Prentice Hall of India, N.Delhi.
- Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley

Note: Only latest available edition books are recommended.

# TRAINING & DEVELOPMENT

## BCOMH-305 B

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course Objective

The course aims at exposing the learners to the concept and practice of Training and Development in the modern organizational setting through the pedagogy of case discussions and recent experiences.

### Course outcomes

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

- CO1 Analyze the training strategies adopted by companies in real situations;
- CO2 Identify training needs of an individual by conducting Training Need Analysis;
- CO3 Differentiate between the applicability of various training strategies;
- CO4 Develop a training and development module;
- CO5 Evaluate and assess the cost and benefits of a training and development programme.

### Unit 1

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company' strategy's; Requisites of Effective Training; Role of External agencies in Training and Development. Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

### Unit 2

Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.

### Unit 3

Organization of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing.

### Unit 4

Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and

Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

**Suggested Readings:**

- Blanchard, N. P., & Thacker, J. W. *Effective Training: Systems, Strategies and Practices*. New York: Pearson Education.
- Noe, R. A., & Kodwani, A. D. *Employee Training and Development*. New York: McGraw Hill Education.
- Prior, J. *Handbook of Training and Development*. Mumbai: Jaico Publishing House.

Note: Only latest available edition books are recommended

# STOCK MARKET OPERATIONS

## BCOMH- 305C

L	T	P
3	1	0

### Course Objective

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

### Course outcomes

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

- CO1 Explain the basic concept of securities market;
- CO2 Practice trading on stock market;
- CO3 Analyze the legal framework of securities market;
- CO4 Explain different segment of Stock Exchange & Demat trading.

### Unit 1

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

### Unit 2

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

### Unit 3

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

### Unit 4

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

### Suggested Readings:

- Gordon E. and Natarajan K. *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- Benjamin, G. *The Intelligent Investor*. New York: Harper Publishing.
- Dalton, J. M. *How The Stock Market Works?* New York: Prentice Hall Press.
- Machiraju, H. R. *Merchant Banking*. New Delhi: New Age Publishers. Note.

Only latest available edition books are recommended.

# INTERNATIONAL BUSINESS

## BCOMH-306A

L	T	P
3	1	0

### Course objective

The course aims to introduce learners to the international business, trading and financial environment. learners are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

### Course outcomes

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

- CO1 Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
- CO2 Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;
- CO3 Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF, and World Bank;
- CO4 Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
- CO5 Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

### Unit 1

International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into international businesses. International Business Environment: Economic, demographic, cultural and political-legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.

### Unit 2

Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher– Ohlin theory of trade, new trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components. Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organizations: WTO, UNCTAD, World Bank, and IMF.

### Unit 3

Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft



peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

#### **Unit 4**

FDI – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India.

#### **Suggested Readings:**

- Bennett, R. *International Business*. London: Pearson Education.
- Charles, W. L. H., & Jain, A. K. *International Business*, New York: McGraw Hill Education.
- Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. *International Business*. Nashville: Southwestern Publishing Group.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. *International Business*. London: Pearson Education.
- Griffin, R. W., & Pustay, M. W. *International Business-A Managerial Perspective*. New Jersey: Prentice Hall.
- Menipaz, E., & Menipaz A. *International Business: Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

Note: Only latest available edition books are recommended.

# FINANCIAL MARKETS AND INSTITUTIONS

## BCOMH-306B

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

The course aims to provide learners an overview about the financial markets & institutions in India.

### Course outcomes

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

- CO1 Understand the meaning and scope of financial markets as well as institutions in India.
- CO2 Evaluate the functioning of Money Market and Capital Market.
- CO3 Assess the impact of recent initiatives like MUDRA scheme on financial inclusion.
- CO4 Explain concept of Non-Banking Financial Companies (NBFCs).

### Unit 1

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91.

### Unit 2

Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

### Unit 3

Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.

### Unit 4

Commercial banks-classification and re-organization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes and Impact of NPAs on Banking Sector. Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

### **Suggested Readings:**

- Bhole, L. M. *Financial Markets and Institutions*. New Delhi: Mc-Graw Hill Publishing India.
- Gordon E. & Natarajan K. *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- Kumar, V., Gupta, K., & Kaur, M. *Financial Markets, Institutions and Financial Services*. New Delhi: Taxmann's Publications.
- Khan M. Y., & Jain, P. K. *Financial Services*. New Delhi: McGraw Hill Publishing India.
- Khan, M. Y. *Indian Financial System – Theory and Practice*. New Delhi: Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P. *Contemporary Issues in Finance and Taxation*. Delhi: Academic Foundation.

Note: Only latest available edition books are recommended.

# **BANKING & INSURANCE**

## **BCOMH-306C**

**L T P**  
**3 1 0**

### **Course objective**

To impart knowledge about the basic principles of the banking and insurance.

### **Course outcomes**

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

- CO1 Understand the meaning and scope of Banking with functions of Banks and their role into banking and familiarize with regard to operations of Banking;
- CO2 Develop insights on lending operations of banking and causes of NPA into banking sector;
- CO3 Acquaint with the concept of Insurance through functions and fundamental principles of Insurance;
- CO4 Understand the types of Insurance and Regulatory framework of Insurance.

### **Unit 1**

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms. Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking.

### **Unit 2**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

### **Unit 3**

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

### **Unit 4**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

### **Suggested Readings:**

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House
- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

Note: Only latest available edition books are recommended.

**PRESENTATION AND COMMUNICATION SKILLS LAB**  
**BCOMH-307**

**L     T     P**  
**2     0     0**

**Course Objective**

The course aims to understand the different techniques of presentation and communication along with their applications.

**Course outcomes**

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

- CO1     Apply written and oral communication techniques in an effective way in day-to-day life.
- CO2     Improve communication skills & public speaking.
- CO3     Develop & deliver effective presentation using various presentation tools.
- CO4     Develop overall personality.

**Unit 1**

Fundamentals of grammar and usage, Improve command over language, Noun, Verb Tense and Adjective. Sentence errors, Punctuation, Vocabulary building to communicate effectively and diplomatically, common errors in business writing.

**Unit 2**

Communication: Basic forms of communication, Process of communication, Principles of effective Business Communication, Types of communication, Barriers of communication (Practical exercise in communication).

**Unit 3**

Effective Presentation— Need, structure, principles, Presentation tools; interactive presentation & effective listening, Use of appropriate verbal & non- verbal communication during presentation. Audience handling during presentation.

**Unit 4**

Demonstration of different types of presentations: progress report, product demonstration, sales pitch, team presentations, interview presentation, Role play on selected topics with case analysis and real-life experiences, Prompt presentation exercises with constructive feedback. Group discussion on current topics.

**Suggested readings:**

- Effective Presentation Skills – Robert Dilts, Meta Publication.
- Business Communication Today - Bovee and Thill: Tata McGraw Hill.
- Develop your presentation skills- Theo Theobald,London; Philadelphia : Kogan Page.
- Reuben, Ray; Communication today – understanding creating skills, Himalaya Publishing House.
- Essentials of Business Communication by Rajendra Paul,Sultan Chand & Sons Publisher.
- The Hindu News Paper.
- Economic Times (Newspaper).
- Business Today Magazine.

Note: Only latest available edition books are recommended.

# COST ACCOUNTING

## BCOMH-401

L   T   P  
4   1   0

### Course objective

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

### Course outcomes

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

- CO1      Determine various types of cost of production;
- CO2      Demonstrate the material and labour cost control techniques;
- CO3      Compute unit cost and total cost of production and prepare cost statement;
- CO4      Determine cost under job costing, batch costing, process costing, contract costing and service costing;
- CO5      Apply activity-based costing for cost determination.

### Unit 1

Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center. Preparation of Cost Sheet for manufacturing and service sector. Material Cost Direct and indirect material, Valuation of materials. Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Determination of Economic Order Quantity (EOQ). Overheads: Definition and classification.

### Unit 2

Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, inter process costing and profit ascertainment. Choice between process and job costing.

### Unit 3

Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation clause and cost-plus contract. Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of various services.

### Unit 4

Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organization and service industry.

### Suggested Readings:

- Banarjee, B. Cost Accounting Theory and Practice. New Delhi: PHI Learning Pvt.Ltd.
- Kishor, R. M. Taxmans Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd
- Lal, J., & Srivastava, S. Cost Accounting. New Delhi: McGraw Hill Publishing

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- Mowen, M. M., & Hansen, D. R. Cost Management. Stanford: Thomson.
- Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Only latest available edition books are recommended.



# HUMAN RESOURCE MANAGEMENT

## BCOMH-402

L	T	P
4	1	0

### Course objective

To acquaint the learners with the techniques and principles to manage human resources of an organization.

### Course Outcomes

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

- CO1 Understand the basics of human resource management;
- CO2 analyze the human resource challenges in present scenario;
- CO3 know the essentials of employing, maintaining and promoting a motivated workforce;
- CO4 develop critical understanding of contemporary issues of human resource management.

### Unit 1

Human Resource Management: Concept and objectives; Emerging Challenges of Human Resource Management: Workforce diversity, Empowerment, Downsizing, VRS; Human Resource Information System; HRM in globally competitive environment; strategic human resource management; HR outsourcing.

### Unit 2

Acquisition of Human Resource -Human Resource Planning; Job analysis and job design; Recruitment – Concept and sources; Selection – Concept and process; placement and induction; job evaluation - concept & methods; employee compensation management; Employee welfare; social security; grievance-handling.

### Unit 3

Training and Development -Concept and Importance; Identifying Training and Development Needs; training methods and evaluation, Designing Training Programmes; Role-Specific and Competency-Based Training; Training Process Outsourcing; Management Development; Career Development and Succession planning. Brief overview of HRIS.

### Unit 4

Performance Appraisal - Nature, objectives and importance; techniques of performance appraisal; potential appraisal and employee counselling; Compensation: concept and policies; job evaluation; fringe benefits; performance linked compensation. Balance Scorecard, Competency based HRM. Industrial Disputes: causes and settlement machinery

### Suggested Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson Education.
- DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
- Aswathapa,K. Human resource management: Text and cases, Tata McGraw Hill Education.

- Haldar, U. and Sarkar Juthika, Human Resource Management, Oxford University Press.
- Rao, V.S.P., Human Resource Management, Cengage Learning India
- TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
- Biswajeet Patttanayak, Human Resource Management, PHI Learning

Note: Only latest available edition books are recommended.

# **BUSINESS STATISTICS**

## **BCOMH-403**

<b>L</b>	<b>T</b>	<b>P</b>
<b>4</b>	<b>1</b>	<b>0</b>

### **Course objective**

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

### **Course outcomes**

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

- CO1 Understand the basic concepts of business statistics;
- CO2 Interpret and solve real-life business problems using concepts of statistics;
- CO3 Solve problems of regression and correlation;
- CO4 Use the index numbers for analyzing the variations.

### **Unit 1**

Statistical Data Presentation: Meaning, Importance and Limitations of Statistics, Types of data, Frequency distributions, Diagrammatic & Graphical representation.

### **Unit 2**

Measures of central tendency and dispersion: Meaning and objectives of measures of central tendency, different measure viz. arithmetic mean, median, mode; measure of variation: range, quartile deviation, mean deviation and standard deviation and skewness.

### **Unit 3**

Correlation and regression; rank correlation, lines of regression, co-efficient of regression, standard error of estimate.

### **Unit 4**

Index numbers and time series: Index number and their uses in business; construction of simple and weighed price, quantity and value index numbers; test for an ideal index number, components of time series viz. secular trend, cyclical, seasonal and irregular variations and use of time series in business forecasting and its limitations.

### **Suggested readings:**

- Gupta, S.P. & M.P. Gupta, Business Statistics
- Sharma, J.K. Business Statistics, Pearson Education, New Delhi
- Bajpai, N. Business Statistics. Pearson Education, New Delhi
- Beri, G. C. Business Statistics. Tata McGraw Hill, New Delhi

Note: Only latest available edition books are recommended.

# **RISK MANAGEMENT**

## **BCOMH-404 A**

**L   T   P**  
**3   1   0**

### **Course objective**

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

### **Course Outcomes**

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

- CO1      Explain the types of risk in business;
- CO2      Identify the role of risk manager in managing the risk;
- CO3      Evaluate various techniques of managing business risk;
- CO4      Perform quantitative analysis of business risk;
- CO5      Analyze financial leverage and credit risk.

### **Unit 1**

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

### **Unit 2**

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

### **Unit 3**

Management of Risk: role of risk manager in identifying and diversifying risk; Credit risk, Asset-liability gap risk, Interest rate risk, market risk, currency risk, due-diligence risk, systematic and unsystematic risk.

### **Unit 4**

Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

### **Suggested Readings:**

- Crouhy, M., Galai, D., & Mark, R. The Essentials of Risk Management. New York: McGraw-Hill Education.
- Hopkin, P. Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.

Note: Only latest available edition books are recommended.

# DIGITAL MARKETING

## BCOMH-404B

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

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

### Course Outcomes

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

- CO1 Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- CO2 Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
- CO3 Illustrate the measurement of effectiveness of a digital marketing campaign;
- CO4 Demonstrate their skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation;
- CO5 Explain the need for regulatory framework for digital marketing in India.

### Unit 1

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

### Unit 2

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

### Unit 3

Interactive marketing: concept and options. Social media marketing: concept and tools. social media marketing on Facebook, twitter, you tube, LinkedIn; Online communities and social networks. Video marketing: tools and techniques. Mobile marketing tools.

### Unit 4

Website Planning and Creation; Search engine marketing; Search Engine Optimization: stages; advantages and disadvantages of SEO (search engine optimization); Email Marketing: types and strategies; Online advertising: types, formats, requisites of a good online advertisement.

### Suggested Readings:

- Digital Marketing by Seema Gupta (IIM-B)
- Digital Marketing: Strategy, Implementation & Practice by Dave Chaffey & Fiona Ellis Chadwick
- Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation- Damian Ryan and Calvin Jones

- Blanchard O. A. social media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.
- Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. Digital Marketing: A Practical Approach. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J. E- Marketing. Abingdon: Routledge.
- Gupta, S. Digital Marketing. Delhi: Tata McGraw Hill Education.
- Gay, R., Charlesworth, A., & Esen, R. Online Marketing: a customer-led approach.
- Kapoor, N. Fundamentals of E-Marketing. Delhi: Pinnacle India.
- Kotler, P., Kartajaya, H., & Setiawan, I. Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.
- Tasner, M. Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.

Note: Only latest available edition books are recommended.

# CREATIVITY AND INNOVATION

## BCOMH-404C

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

### Course Outcomes

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

- CO1 Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
- CO2 Generate Innovative idea for business and defend/ justify the same;
- CO3 Interpret the Business Competence achieved by various organizations by using the Innovative Business Model;
- CO4 Describe the significance of Innovative Leadership;
- CO5 Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

### Unit 1

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

### Unit 2

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology. Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

### Unit 3

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organizational Alignment; Creating Self-Sustaining Culture of Innovation; Organizational Enrichment.

### Unit 4

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing

Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

**Suggested Readings:**

- Harvard Business Essentials. Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
- Prather, C. The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education

Note: Only latest available edition books are recommended.



# **ENTREPRENEURSHIP DEVELOPMENT**

## **BCOMH-405A**

L	T	P
3	1	0

### **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).

### **Suggested Readings:**

- 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.

# **COMPUTER APPLICATIONS IN BUSINESS**

## **BCOMH-405B**

<b>L</b>	<b>T</b>	<b>P</b>
<b>2</b>	<b>1</b>	<b>1</b>

### **Course objective**

The course aims to provide computer knowledge and skills for students and to enhance the usefulness of information technology tools for business operations.

### **Course Outcomes**

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

- CO1 Understand the concept of computers and its application in present time;
- CO2 Use database management system for managing their database;
- CO3 Solve the problems related to decimal, binary, octal and hexadecimal number systems;
- CO4 Understand the concept of internet, digital signals, bandwidth and email.

### **Unit 1**

Introduction to computers: characteristics, capabilities; limitations and applications of computers; types of computers; computer hardware; software; block diagram of computer and overview of working; types of computer language; generation of computer languages; MS word.

### **Unit 2**

Computer networks; computer topology- LAN, MAN, WAN; concept and components of DBMS and RDBMS; MS Access.

### **Unit 3**

Number system- decimal, binary, octal, hexadecimal and their conversions operating systems; MS power point and MS Excel.

### **Unit 4**

Internet: Internetworking and applications; internet protocol addresses; WWW pages and browsing; security; analog and digital signals; bandwidth and packet transmission; long distance communication via E-mail. Brief overview of MIS.

### **Suggested Readings:**

- Sinha, P. K and Sinha, Priti, Computer Fundamentals, BPB Publications.
- Rajaraman, V., Fundamentals of Computers, Prentice Hall of India.
- Ram, B., Computer Fundamentals, New Age Publications, New Delhi.

Note: Only latest available edition books are recommended.

# **BUSINESS ETHICS AND HUMAN VALUES**

## **BCOMH-405C**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course objective**

The subject aims to familiarize the students with concepts and importance of ethics and values.

### **Course outcomes**

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

- CO1 Understand the meaning and need of ethics;
- CO2 Develop understanding of ethical decision making;
- CO3 Understand the concept of human values;
- CO4 Understand the importance of value education.

### **Unit 1**

Understanding the need for ethics, Ethical values: myths & ambiguity; Ethical codes; Ethical principles in Business; Theories of Ethics, Absolutism verses Relativism, Teleological approach, the Deontological approach, Kohlberg's six stages of moral development (CMD); Managing Ethical Dilemma

### **Unit 2**

Ethical decision making, ethical reasoning, the dilemma resolution process; Ethical dilemma in different areas of marketing, finance, HRM and International Business. Ethical culture in organization, Developing codes of ethics and conduct, Ethical value-based leadership. Role of scriptures in understanding ethics, Indian wisdom & Indian approaches towards business ethics

### **Unit 3**

Aim of education and value education; Evolution of value-oriented education; Concept of Human values; types of values; Components of value education

### **Unit 4**

Character Formation Towards Positive Personality - Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision; Value Education towards National and Global Development, National Integration and international understanding.

### **Suggested Readings:**

- Chakraborty S.K., Management by Values, New Delhi, Oxford University Press.
- Chakraborty S.K., Éthics in Management- Vedantic Approach, New Delhi, Oxford University Press.
- Dwijendra Tripathi, History of Indian Business by Publisher, Oxford University Press India.
- Fernando A.c., Business Ethics: An Indian Perspective, Pearson.
- Gini Al, Case Studies in Business Ethics, Pearson Education.
- Kautilya's Arthashastra, King, Governance, and Law in Ancient India, Oxford University Press.
- Murthy, C.S.R. Business Ethics, Himalaya Publishing House, Mumbai.
- Ranganathananda Swami, Universal Message of the Bhagvad Gita, Vol.1,2, and 3, Caicuna.

- Kanagasabapathi, P. Indian Models of Economy, Business and Management, Third Edition, PHI Learning Ltd., New Delhi.
- Brately Peter, “ The Essence of Business Ethics”, New Delhi, Prentice Hall of India.

Note: Only latest available edition books are recommended.

# NEW VENTURE PLANNING AND DEVELOPMENT, BCOMH-406A

L	T	P
3	1	0

## Course objective

The course aims to give exposure to learners regarding different aspects of setting up a new business.

## Course Outcomes

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

- CO1 Generate a business idea using different techniques and describe sources of innovative ideas;
- CO2 Evaluate advantages of acquiring an ongoing venture with a case study;
- CO3 Present a comparative analysis of various government schemes which are suitable for the business idea;
- CO4 Develop a marketing plan for a business idea;
- CO5 Prepare and present a well-conceived Business Plan.

## Unit 1

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

## Unit 2

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.

## Unit 3

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

## Unit 4

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision. Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

**Suggested Readings:**

- Allen, K. R. *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning.
- Barringer, B. R., & Ireland, R. D. *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
- Kuratko, D. F., & Rao, T. V. *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning.

Note: Only latest available edition books are recommended.

# LEADERSHIP AND TEAM DEVELOPMENT

## BCOMH-406B

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

### Course Outcomes

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

- CO1 Evaluate the traits of successful Leader;
- CO2 Use the leadership self-assessment tool to assess their leadership styles;
- CO3 Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class;
- CO4 Analyze the strategies of building an effective team with a real-life example;
- CO5 Design shared vision and articulate business strategy of a hypothetical organization to create high performing teams.

### Unit 1

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

### Unit 2

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

### Unit 3

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organizations. Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles

### Unit 4

Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership. Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

### **Suggested Readings:**

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Day, D. V. The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press.
- Northouse, P. Leadership: theory and practice. California: SAGE Publications Inc.
- Mittal, R. Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- Willink, J. Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Note: Only latest available edition books are recommended.



# EVENT MANAGEMENT

## BCOMH-406C

L T P  
3 1 0

### 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:

- CO1 Exhibit the capability to organize a formal event;
- CO2 Create, organize, and manage team;
- CO3 Prepare and present the promotional material;
- CO4 Plan and prepare sponsorship proposals.

### Unit 1

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; Special event topics.

### Unit 2

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 and IT for Event Management.

### Unit 3

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

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 – Flyers, 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.

Note: Only latest available edition books are recommended.

# GOODS & SERVICES TAX (GST) AND CUSTOMS LAW

## BCOMH-501

L	T	P
3	1	0

### Course objective

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 completing the course, the student will be able to:

- CO1 Understand the basic concepts about goods and services tax (GST),
- CO2 Differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply;
- CO3 Utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law;
- CO4 Apply the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

### Unit 1

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning. Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

### Unit 2

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

### Unit 3

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

### Unit 4

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

**Suggested Readings:**

- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
- Singhania, V. K., & Singhania, K. *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
- Ahuja, G., & Gupta, R. *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
- The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]
- Gupta, S.S., *GST- How to meet your obligations*, Taxmann Publications.

Note: Only latest available edition books are recommended.

# FINANCIAL MANAGEMENT

## BCOMH-502

<b>L</b>	<b>T</b>	<b>P</b>
<b>4</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to familiarize the learners with the principles and practices of financial management.

### **Course Outcomes**

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

- CO1            Assess the impact of time value of money in different business decisions;
- CO2            Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- CO3            Explain various capital structure theories and analyze factors affecting capital structure decisions;
- CO4            Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy;
- CO5            Design working capital policy based on the assessment of financial requirements.

### **Unit 1**

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications. Functions and Responsibilities of Finance Manager. Sources of Finance: Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, financial institution.

### **Unit 2**

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty- Certainty Equivalent Approach and Risk- Adjusted Discount Rate Method.

### **Unit 3**

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. Determinants of Optimum Capital Structure.

### **Unit 4**

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and

Determinants of Dividend policy. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management and inventory management.

### **Suggested Readings:**

- Chandra, P. *Financial Management-Theory and Practice*. New Delhi: Tata McGrawHill Education.
- Horne., J. C., &Wachowicz, J. M. *Fundamentals of Financial Management*. NewJersey: Prentice Hall.
- Khan, M. Y., & Jain, P. K. *Financial Management: Text and Problem*. New Delhi:Tata McGraw Hill Education India.
- Kothari, R. *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt. Ltd.
- Pandey, I. M. *Financial Management*. New Delhi: Vikas Publications.
- Rustagi, R. P. *Fundamentals of Financial Management*. New Delhi: TaxmannPublication.
- Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. *Corporate Finance*. NewYork: McGraw Hill Education.
- Sharma, S. K., & Zareen, R. *Fundamentals of Financial Management*. New Delhi: S. Chand Publishing. Singh, P. *Financial Management*. New Delhi: Ane Books Pvt.Ltd.
- Singh, J. K. *Financial Management-Theory and Practice*. Delhi: Galgotia PublishingHouse.
- Singh, S., & Kaur, R. *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech. Press. Tripathi, V. *Basic Financial Management*. Delhi: TaxmannPublication.
- Srivastava, R., & Mishra, A. *Financial Management*. New Delhi: OUP India. StudyMaterial of CA Course (New) Intermediate Level Paper 8A: Financial Management.

Note: Only latest available edition books are recommended.

# MANAGEMENT ACCOUNTING

## BCOMH-503A

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

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 completing the course, the student will be able to:

- CO1 Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2 Applied 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 using mathematical and graphical approaches; and the application in businesses.
- CO3 Determine relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques and understand budgetary control system.
- CO4 Analyze standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

### Unit 1

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

### Unit 2

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite breakeven point.

### Unit 3

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing. Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

### Unit 4

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and

sales variances; Disposition of variances; Control ratios, Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Transfer pricing.

**Suggested Readings:**

- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting. Cengage.
- Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. "Management Accounting". A.K. Publications, New Delhi.
- Jhamb, H. V. Management Accounting. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi

Note: Only latest available edition books are recommended.

# ADVERTISING AND PERSONAL SELLING

## BCOMH-503B

L	T	P
3	1	0

### Course Objective

The subject aims to familiarize the students with various aspects of advertising and personal selling

### Course Outcomes

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

- CO1 Understand the fundamentals of advertising management;
- CO2 Develop understanding of advertising media;
- CO3 Interpret personal selling process;
- CO4 Analyze and assess sales force management.

### Unit 1

Advertising: definition, nature, scope, objectives, types, social and economic aspect of advertising, relationship with product life cycle. Advertising as a communication process: concept of integrated marketing communication; AIDA model, Laivdge–Stenier model of communication. Advertising campaign: types, planning and managing advertising campaign, advertising strategies. Advertising budget: budget process, administering the budget.

### Unit 2

Media: Types, Media Planning process, Media Selection, and Multi-Media Strategies. Copywriting: Guidelines for copywriting, Copywriting for print, Audio, TV and outdoor media. Advertising layout: Components and its position. Evaluation of Advertisements: Measuring advertising effectiveness. Advertising Agencies: Structure, Functions and Client Relationship, Laws and ethics of advertising in India.

### Unit 3

Personal Selling: Personal Selling objectives, Personal selling process, Determining Sales related marketing Policies. Sales organization structures: Types of sales organization structure, Relationship of sales department with other departments, Distributive network relations.

### Unit 4

Sales Force Management: Recruiting and selecting sales personnel, Training sales force Motivating Sales Personnel, Compensating Sales Personnel, managing expenses of sales personnel, Staff meeting and Sales Contests. Controlling the Sales Force: Sales Budget, Sales Quotas, Sales Territories, Sales control and cost analysis.

### Suggested Readings:

- Advertisement and Sales Management, Mukesh Trehan & Ranju Trehan, V.K Publications
- Advertisement and Sales Promotion, SHH Kazmi & Satish K. Batra, Excel books
- Cundiff; Govoni and Still, Sales Management, Prentice Hall India.
- Mark W. Johnston and Greg W. Marshall, Sales Force Management, Tata McGraw-Hill New Delhi.

Note: Only latest available edition books are recommended.



# **RETAIL MANAGEMENT**

## **BCOMH-503C**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course objective**

To help the students to have a better and clear understanding of concept of retail. To acquaint students about origination of retail and concept of modern retailing. To help students to gain a clear understanding about various retail formats, emerging trends in retailing.

### **Course outcomes**

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

- CO1 Understand the issues related to retailing;
- CO2 Anticipate and manage retail problems by acquiring and applying relevant retail knowledge;
- CO3 Analyze the trends of retailing;
- CO4 Critically analyze the retail store management

### **Unit-I**

Definition, Scope and Importance of Retailing; global scenario of retailing, trends in retailing, growth of organized retail in India; Retail strategy, Ethical issues in retailing.

### **Unit-II**

Retail formats, Retail store location and site selection, use of consumer behaviour studies, retail store planning, design and layout, retail management information systems: retail technology and automation, role of retail technology in store operating processes, customer relationship management in retailing

### **Unit-III**

Basics of retail merchandising (Buying Function, Markups and markdowns in merchandise management, shrinkage in retail merchandise management); visual merchandising and displays, display strategies, franchising in retailing, retail marketing and advertising, role of personnel selling in retailing

### **Unit-IV**

Retail store operations; servicing the retail customers; retail human resource management; supply chain management in retailing, online retailing, Future of Retailing, Financial aspects of retail management.

### **Suggested Readings:**

- Pradhan, Swapna; Retail Management; Tata McGraw Hill; New Delhi
- Bajaj, Chetan, Tuli, Rajnish and Srivastava, Nidhi; Retail Management; Oxford University Press; New Delhi
- Berman, Barry & Evans, Joel R.; Retail Management – A strategic approach; Pearson Education/Prentice Hall of India; New Delhi
- Levy, Michael & Weitz, Barton A.; Retailing Management; Tata McGraw Hill; New Delhi
- Newman, Andrew J. & Cullen, Peter; Retailing – Environment and Operations; Thomson Asia Pvt. Ltd.; New Delhi.

Note: Only latest available edition books are recommended.

# FINANCIAL SERVICES

## BCOMH-504A

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### Course objective

The course aims to provide learners an overview of financial services in India.

### Course Outcomes

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

- CO1 Assess the credit rating meaning and significance;
- CO2 Explain the concept of merchant banking;
- CO3 Describe the functioning of mutual funds and venture capital industries;
- CO4 Understand the use of hire purchase and leasing business

### Unit 1

Credit Rating: meaning and significance, functions, limitations of rating, credit rating agencies in India, future of credit rating in India.

### Unit 2

Merchant Banking: meaning, services of merchant banks, regulation by SEBI, merchant banking in India; Underwriting: meaning, nature, underwriting of capital issues in India.

### Unit 3

Meaning and classification of mutual funds, organization and management of the funds, mutual funds in India, regulation of mutual funds in India; Venture Capital Financing.

### Unit 4

Hire-Purchase: Meaning, characteristics, hire-purchase and credit sale, legal framework, banks and hire-purchase; leasing and its types, financial assessment of leasing.

### Suggested readings:

- Khan, M. Y. Financial Services. New Delhi: Tata McGraw Hill Education.
- Shanmugham, R. Financial Services. New Delhi: Wiley India
- Wright, M., Watkins, T, & Ennew, C. Marketing of Financial Services. Abingdon: Routledge.
- Machiraju, H. R. Indian Financial System. New Delhi: Vikas Publishing House.

Note: Only latest available edition books are recommended.

# AUDITING

## BCOMH-504B

L T P  
3 1 0

### Course objective

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

### Course Outcomes

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

- CO1 Analyze and interpret the qualitative features of information provided in the Financial Statements of a company;
- CO2 Analyze and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
- CO3 Compute and analyze accounting ratios of a company;
- CO4 Conduct fund flow and working capital analysis;

### Unit 1

Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.

### Unit 2

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence. Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

### Unit 3

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.

### Unit 4

Cost audit, Tax audit, Management audit, Performance audit, social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organizations like educational institutions, club, charitable organization.

### **Suggested Readings:**

- Ainapure, V., & Ainapure, M. *Auditing & Assurance*. Delhi: PHI Learning. Aruna, J. *Auditing*. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. *Auditing Principles and Practice*. Delhi: PHI Learning. Garg, P. *Auditing & Assurance*. Delhi: Taxmann Publication.
- Singh A. K., & Gupta, L. *Auditing Theory and Practice*. Galgotia Publishing
- Kamal, G. *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

### **Note:**

1. Only latest editions of the above books are recommended.
2. Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
3. learners shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

# **ORGANIZATIONAL BEHAVIOUR**

## **BCOMH-504C**

**L T P**  
**3 1 0**

### **Course objective**

The course aims to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

### **Course Outcomes**

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

- CO1 Understand the aspects of human behaviour in an organization;
- CO2 Analyze the behaviour of individual employees and its implications for the organization;
- CO3 Developing a critical insight into group and team dynamics;
- CO4 Interpret the influence of various organizational development and change on the behaviour of the employees.

### **Unit 1**

Fundamentals of Organizational Behavior: Concept, evolution and importance and relationship with other Fields; Contemporary challenges of OB; Introduction to the elements of OB: Individual Processes and Behavior differences, Interpersonal Processes, Organizational Processes and structure.

### **Unit 2**

Individual Processes: Personality- concept, determinant, theories and applications; Values, Attitudes and Emotions. Perception- concept, process and applications, Learning and Reinforcement; Motivation: concept, theories and applications; Stress management.

### **Unit 3**

Interpersonal Processes- Work teams and groups- Definition of Group, Stages of group development, Group cohesiveness, Types of groups, Group processes and Decision Making; Team Building; Conflict concept, sources, types, management of conflict; Power and Political Behavior; Leadership: concept, function and styles.

### **Unit 4**

Organizational Processes and structure: organizational design: various organizational structures and their effect on human behavior; Organizational climate; Organizational culture; Organizational change: Concept, Nature, Resistance to Change, Change Management, Implementing Change and Organizational Development.

### **Suggested readings:**

- Robbins, S.P. and Judge, T. Organisational Behaviour, Pearson Education.
- Newstorm, J. and Keith Davis, Organisational Behaviour, TMH.
- Pareek, Udai, Understanding Organisational Behaviour, Oxford University Press.
- Kavita Singh, Organisational Behaviour: Text and cases. New Delhi: Pearson Education
- Robbins, S.P. & Judge, T.A., Organisational Behaviour, Prentice Hall of India, New Delhi

Note: Only latest available edition books are recommended.

# INVESTMENT MANAGEMENT

## BCOMH-505A

L	T	P
3	1	0

### Course Objective

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

### Course outcomes

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

- CO1 Explain the basics of investment management and different investment avenues available;
- CO2 Analyze components of risk and to measure the same;
- CO3 Assess the value of bonds and the role of credit rating agencies;
- CO4 Apply the techniques to manage the risk;
- CO5 Advise how to invest in mutual funds.

### Unit 1

Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market.

### Unit 2

Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.

### Unit 3

Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

### Unit 4

Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.

### **Suggested Readings:**

- Avadhani, V. A. *Security Analysis & Portfolio Management*. Mumbai:Himalaya Publishing House.
- Bhalla, V. K. *Investment Management, Security Analysis and Portfolio Management*. New Delhi: S. Chand Publishing.
- Chandra, P. *Investment Analysis & Portfolio Management*. New Delhi:Tata McGraw Hill Education.
- Khatri, D. K. *Investment Management and Security Analysis*. New Delhi:Trinity Press Pvt. Ltd.
- Kevin, S. *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Ranganatham M., & Madhumathi R. *Security Analysis and Portfolio Management*. Noida: Pearson (India) Education
- Pandian, P. *Security Analysis and Portfolio Management*. New Delhi:Vikas Publishing House.

Note: Only latest available edition books are recommended.

# INDUSTRIAL RELATIONS AND LABOUR LAWS

## BCOMH-505B

L	T	P
3	1	0

### Course objective

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 completing the course, the student will be able to:

- CO1 Explain the evolution and factors influencing industrial relations in changing environment;
- CO2 Determine the effectiveness of trade unions and factors influencing their growth;
- CO3 Examine the effectiveness of workers' participation in management;
- CO4 Evaluate the effectiveness of grievance redressal mechanism;
- CO5 Analyze industrial disputes and implementation of its legal provisions;

### Unit 1

Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organization; Human Resource Management and IR.

### Unit 2

Important provisions of Trade Unions Act, 1926. 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.

### Unit 3

Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

### Unit 4

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.

### Suggested Readings:

- 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: Only latest available edition books are recommended.



# **CORPORATE GOVERNANCE**

## **BCOMH-505C**

<b>L</b>	<b>T</b>	<b>P</b>
<b>3</b>	<b>1</b>	<b>0</b>

### **Course objective**

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

### **Course outcomes**

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

- CO1 Explain the concept of corporate governance in organizations and its essence for management;
- CO2 Analyze the role of board of directors and shareholders in corporate management;
- CO3 Assess the problems in corporate governance on the basis of major corporate governance failures;
- CO4 Describe corporate governance framework in India;
- CO5 Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyze specific cases of corporate governance failures.

### **Unit 1**

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

### **Unit 2**

Powers of directors; Duties of directors; non-executive directors and their duties; Relationship between board and shareholder; Board structure and independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

### **Unit 3**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

### **Unit 4**

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR

and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

### **Suggested Readings:**

- Gupta, K., & Arora, A. *Fundamentals of Auditing*. New Delhi: Tata Mc-Graw Hill Publishing India.
- Kumar A., Gupta L., & Arora, R. J. *Auditing and Corporate Governance*. Delhi: Taxmann Pvt. Ltd.
- Mallin, C. A. *Corporate Governance*. New Delhi: Oxford University Press.
- Rani, G. D., & Mishra, R. K. *Corporate Governance-Theory and Practice*. New Delhi: Excel Books. Sharma, J. P. *Corporate Governance, Business Ethics, and CSR*. New Delhi: Ane Books Pvt. Ltd.
- Tricker, B. *Corporate Governance-Principles, Policies, and Practice* (Indian Edition). New Delhi: Oxford University Press.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. [www.icaai.org](http://www.icaai.org)

Note: Only latest available edition books are recommended

# **BUSINESS RESEARCH METHODS**

## **BCOMH-506**

**L T P**  
**5 1 0**

### **Course objective**

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:

- CO1 Understand the significance of Research and Research Methodology;
- CO2 Formulate Research Problem and Research Design;
- CO3 Determine the sample size in consonance with the research problem and research design;
- CO4 Collect and tabulate required primary and secondary data for analysis;
- CO5 Prepare a report on the basis of collected data.

### **Unit 1**

Concept, objectives and significance of Research; Approaches and types of Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India.

### **Unit 2**

Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; meaning and need of Literature Review; Meaning of Research Design, Features of a good research design; types of Research Design.

### **Unit 3**

Meaning of Census and Sample; Meaning, need, significance and principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size.

### **Unit 4**

Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis. Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style.

### **Suggested Readings:**

- Madan, P., Paliwal, V., & Bhardwaj, R. Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
- Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Borse, M. N. Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
- Rao, K. V. Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
- Sharma, R. D., & Chahal, H. Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

Note: Only latest available edition books are recommended.

# MORAL VALUES

## BCOMH-507A

**L T P**  
**3 0 0**

### Course objective

The course aims to familiarize the students with concepts and importance of moral values.

### Course Outcomes:

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

- CO1 Imparting knowledge of moral value for the society;
- CO2 Understand the rationale of social responsibility;
- CO3 Recognize and appreciate ethical considerations and values relevant to business activity;
- CO4 Maintain balance in their personal and professional life

### Unit 1

Human values; morals values; values and ethics; basic etiquettes; integrity – work ethics – honesty – courage – empathy – self-confidence – character; positive attitude and beliefs; balanced approach professional and personal life; social responsibilities and rights.

### Unit 2

Good society: Need and importance, moral reasoning, theories of moral reasoning; diversity, equity and equality.

### Unit 3

Concept of moral relativism and moral imperialism. cognitive moral development. encouragement to ethical behaviour. approaches to fostering ethical behaviour.

### Unit 4

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.

# INTRODUCTION TO PSYCHOLOGY

## BCOMH-507B

L	T	P
3	0	0

### Course objective

The course aims to develop understanding of the students with concepts of psychology.

### Course Outcomes

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

- CO1 Develop understanding regarding subject matter and methods of psychology;
- CO2 Understand sensory processes and nature of perception;
- CO3 Acquaint with understanding of emotions and motivation;
- CO4 Acquire understanding regarding personality and intelligence.

### Unit 1

Psychology: History, Emergence as Science, Subject Matter. Methods of Psychology: Experimental, Observation, Survey.

### Unit 2

Sensory Processes: Visual, Auditory – Structure and Functions of Eye and Ear. Perception: Nature, Perception of form – Figure and Ground, Perceptual Organization, Depth Perception–Cues.

### Unit 3

Emotion: Nature, Bodily Changes. Theories of Emotion: James-Lange, Cannon-Bard and Schachter–Singer. Motivation: Nature, Biological and Psychological Motives.

### Unit 4

Personality: Nature, Determinants of Personality, Type and Trait Approach. Intelligence: Nature, Theories: Spearman, Thurstone, and Cattell.

### Suggested Readings:

- Atkinson, R.L., Atkinson, R.L., et al. Introduction to Psychology. N. Y.: HBJ Publishers.
- Singh, A.K. Uchattar Samanaya Manovigyan. Delhi: Moti Lal Banarsidas.
- Singh, A. & Singh, U. Prayogatamak Manovigyan. Bhiwani: Vedic Prakashan.
- Singh, R. & Shyam, R. Adhunik SangyanatmakManovigyan. Panchkula: Haryana Sahitya

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

# HEALTH PSYCHOLOGY

## BCOMH-507C

**L T P**  
**3 0 0**

### Course objective

The course aims to develop understanding of the students with concepts of health psychology.

### Course Outcomes

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

- CO1 Understand the concept of health and role of psychology in health;
- CO2 Assess the mental health and personal well-being.;
- CO3 Develop insight into scientific knowledge regarding negative consequences of stress and other health related disorders;
- CO4 Appreciate the positive impact of health enhancing behaviours on well-being and mental health.

### Unit 1

Introduction to Health Psychology: Nature, Goals and Scope. Relationship between Mind and Body. Emergence of Health Psychology.

### Unit 2

Well-being: Components of Well-being: Eudemonia and Hedonism, Life Satisfaction Affect. Assessment of Health and Well-being.

### Unit 3

Stress, Illness and Pain: Causes and Consequences; Coping with Stress, Pain and Illness. Health Related Disorders- Coronary Heart Disease, Cancer, Diabetes, HIV and AIDS.

### Unit 4

Health Enhancing Behaviours: Psychological factors - Resilience, Hope, Optimism; Exercise; Safety and Nutrition. Implications for Well-being.

### Suggested readings

- DiMatteo, M.R. and Martin, L.R. Health psychology. New Delhi: Pearson.
- Snyder, C.R., & Lopez, S.J. Positive Psychology :The scientific and practical
- Taylor, S.E. Health Psychology. New York: Tata McGraw Hill.

Note: Only latest available edition books are recommended.

**PROJECT / INTERNSHIP**  
**BCOMH-601**

**(Credit-10)**

Every student will be assigned a project topic in the sixth semester and it will be pursued by him/her under the supervision of a supervisor.

The students are required to interact with their supervisor on regular basis. The tentative content of the project report is as follows:

- ❖ Cover Page
- ❖ Acknowledgement
- ❖ Certificate from supervisor
- ❖ Introduction
- ❖ Literature Review
- ❖ Research Methodology (Objective of the Research, Hypothesis, Research Design etc.)
- ❖ Data Analysis
- ❖ Findings
- ❖ Conclusions
- ❖ Recommendations
- ❖ References
- ❖ Appendices – to include questionnaire etc. (if any)

The student will submit project report in sixth semester as per the schedule announced by the department/University for assessment. The student will submit two hard bound copies of the report. The project report shall be evaluated by both Internal and External Examiners. For external evaluation, Viva voce will be conducted by the external examiner.