

# **Babu Banarasi Das University**

## **Lucknow**

### **SCHOOL OF MANAGEMENT**

#### **Course Curriculum**

#### **Bachelor of Commerce (Honours)**

[Effective from Academic Session: 2019-20]

**Course Curriculum of Bachelor of Commerce(Hons.)****Version Control**

Version	2.0
Effective from	1 <sup>st</sup> July, 2019

**Approved by Board of Studies of School of Management on 30<sup>th</sup> May 2019**

## **INTRODUCTION**

The Bachelor of Commerce (Honours) is an undergraduate degree program, designed to cover broader spectrum of commerce with core modules from accountancy, taxation and finance. The course focuses on inculcating acumen for accountancy. The objective of the course is to equip the students with domain knowledge of commerce and accounting principles applied to contemporary business practices. The curriculum of the B. Com. (Honours) degree course is rigorous and progressive, and prepares its graduates for careers in accountancy and finance as well as for other professional roles such as economic, business and security analysts.

The program spans over a period of three years comprising of six semesters. The program of B.Com(H) has an edge over other traditional undergraduate courses. The course structure is designed in such a way that along with proficiency in Accountancy the student also develops understanding in the area of finance, economics and management. It provides wider career options in financial sector other than accountancy and auditing. The course focuses to train students with the specialized skill sets best suited to deliver in today's globalized business.

The uniquely designed pedagogy of entire three years teaching curriculum imbibes the contemporary traits and audit oriented projects on specialized streams of commerce. During the three years of the program, students are required to take-up live problems related to accounting and finance, laws and policies concerning commerce, business management, financial decision making etc.

## **PROJECT REPORT:**

Project Report, in the final semester, is an integral part of the curriculum. The problem/topic will be assigned by the School of Management, BBD University under the supervision of a core faculty member of the department. The research should be based on primary data.

The average size of Report ordinarily will be of 75 typed pages or more in standard font size (12) and double spacing. Three neatly typed and hard bound copies of the report will be submitted to the Head of the B.Com.(H) program or to the Dean, School of Management. The report will be typed in A-4 size paper.

The students are also required to make a brief presentation of the report. The evaluation will be based on the report writing, presentation and viva-voice.

### **ELECTIVES:**

Along with this compulsory practical exposure, the students will have an opportunity to select two electives in the sixth semester of their course. Elective 1, known as Generic Elective, is from the same domain i.e. accounting and finance. Elective 2, known as Open Elective, addresses the general business environment of the country. The generic elective helps in rendering extra knowledge in the field of Accounting and Finance. The open elective has been incorporated to acquaint the students that business decisions are also influenced by macro factors.

### **ELIGIBILITY CRITERIA:**

60% or equivalent in plus 2 or equivalent with Mathematics/Business Mathematics as one the papers; 5% relaxation for SC/ST students

### **ASSESSMENT AND EVALUATION OF COURSES:**

Assessment and evaluation of courses will be as per BBD University guidelines.

### **CREDIT SYSTEM:**

Credit system will be followed during the entire three year course curriculum. All courses carry 4 credits except Environmental Science which carries 2 credits. One credit will be equivalent to 30 learning hours.

Semester I										
Course Category	Theory / Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
Core	Theory	BCOM 2101	Business Organization & Management	4	0	0	40	60	100	4
Foundation	Theory	BCOM 2102	Financial Accounting	2	2	0	40	60	100	4
Core	Theory	BCOM 2103	Business Communication	3	1	0	40	60	100	4
Core	Theory	BCOM 2104	Business Statistics	3	1	0	40	60	100	4
Core	Theory	BCOM 2105	Micro Economics	3	1	0	40	60	100	4
Core	Theory	BCOM 2106	Business Environment	3	0	1	40	60	100	4
Core	Practical	GP2101	General Proficiency				100		100	1
<b>Total</b>									<b>700</b>	<b>25</b>

Semester II										
Course Category	Theory / Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ES E	Total	
Core	Theory	BCOM 2201	Business Mathematics	4	0	0	40	60	100	4
Core	Theory	BCOM 2202	Fundamentals of Computer	4	0	0	40	60	100	4
Core	Theory	BCOM 2203	Macro Economics	3	1	0	40	60	100	4
Core	Theory	BCOM 2204	Organizational Behaviour	4	0	0	40	60	100	4
Foundation	Theory	BCOM 2205	Cost Accounting	3	1	0	40	60	100	4
Core	Theory	BAS 3204	Environmental Studies*	2	0	0	40	60	100	2
Core	Practical	GP2201	General Proficiency				100		100	1
<b>Total</b>									<b>700</b>	<b>23</b>

\*Course Outline of Environmental Studies shall be approved by Department of Chemistry, BBD University.

<b>Semester III</b>										
<b>Course Category</b>	<b>Theory / Practical</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
				<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ES E</b>	<b>Total</b>	
<b>Core</b>	Theory	BCOM 2301	Business Laws	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2302	Corporate Accounting	3	1	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2303	Operations Management	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2304	Marketing Management	4	0	0	40	60	100	4
<b>Foundation</b>	Theory	BCOM 2305	Income Tax Law and Practice	3	1	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2306	Financial Management	3	1	0	40	60	100	4
<b>Core</b>	Practical	GP2301	General Proficiency				100		100	1
<b>Total</b>									700	25

<b>Semester IV</b>										
<b>Course Category</b>	<b>Theory / Practical</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
				<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ES E</b>	<b>Total</b>	
<b>Core</b>	Theory	BCOM 2401	Human Resource Management	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2402	Indian Economy - Performance and Policies	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2403	Corporate Laws	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2404	Auditing - Principles and Practice	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2405	Management Accounting	3	1	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2406	Business Ethics	4	0	0	40	60	100	4
<b>Core</b>	Practical	GP2401	General Proficiency				100		100	1
<b>Total</b>									700	25

<b>Semester V</b>										
<b>Course Category</b>	<b>Theory / Practical</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
				<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ES E</b>	<b>Total</b>	
<b>Core</b>	Theory	BCOM 2501	Business Research Tools	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2502	Investment Analysis	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2503	Insurance and Risk Management	3	1	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2504	Entrepreneurship and Small Business Management	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2505	Advertising and Brand Management	4	0		40	60	100	4
<b>Core</b>	Theory	BCOM 2506	Financial Markets, Institutions and Financial Services	4	0		40	60	100	4
<b>Core</b>	Practical	GP2501	General Proficiency				100		100	1
<b>Total</b>									<b>700</b>	<b>25</b>

<b>Semester VI</b>										
<b>Course Category</b>	<b>Theory / Practical</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours</b>			<b>Evaluation Scheme</b>			<b>Credits</b>
				<b>L</b>	<b>T</b>	<b>P</b>	<b>CIA</b>	<b>ES E</b>	<b>Total</b>	
<b>Core</b>	Theory	BCOM 2601	Goods & Services Tax	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2602	International Business Management	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2603	Strategic Management and Business Policy	4	0	0	40	60	100	4
<b>Core</b>	Theory	BCOM 2604	Project Report				40	60	100	4
<b>Core</b>	Theory		Generic Elective <sup>#</sup>	4	0	0	40	60	100	4
<b>Core</b>	Theory		Open Elective**	4	0	0	40	60	100	4
<b>Core</b>	Practical	GP2601	General Proficiency				100		100	1
<b>Total</b>									<b>700</b>	<b>25</b>

\*\*List of open electives to be prepared centrally by BBD University. Students can opt for any course from this list except those offered by School of Management, BBD University.

# Select one subject from the given list of generic electives

<b>Generic Electives</b>	<b>Code</b>	<b>Course Title</b>
	GE27801	Security Analysis and Portfolio Management
	GE27802	Indian Banking System
	GE27803	Corporate Tax Planning
	GE27804	Foreign Exchange Management



**BACHELOR OF COMMERCE (HONOURS)****Course Title: Business Organization and Management****Course Code: BCOM2101****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Management and business concepts and practices.</li> <li>❖ Emerging challenges of managing resources, managing business processes and managing managers.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Define the concept of business organization and list down forms of organization.</li> <li>2. Understand the role of sole proprietorship decision-making at the level of the firm.</li> <li>3. Understand the concept of Partnership firm and joint stock concerns.</li> <li>4. Develop the understanding of the concepts of financial institutions like IFCI, SFC, ICICI, IDBI.</li> <li>5. Understand market structure and apply it to different industries to understand the four P's of marketing structure of these industries.</li> <li>6. Apply the concepts of advertisement and sales promotion to real life situations.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction to Organization</b> Concepts and objectives of business organization, establishment of a new business, pre-establishment considerations and social responsibility of business. Meaning, objective and principles of organization, line and staff, functional organization, concept of scalar chain.		<b>30</b>	<b>1</b>
<b>Module II: Forms of Business Organization</b> Sole Proprietorship: Meaning, characteristics and legal requirements. Partnership firms: Meaning, partnership deed and legal requirements as per Partnership Act 1932. Joint stock concerns: Meaning, features, kinds of companies, legal requirements as per Companies Act 2013.		<b>30</b>	<b>1</b>
<b>Module III: Business Finance</b> Business Finance: Concept, need and significance. Methods of financing: long term, medium term and short term. National finance and international finance. Financial institutions: Brief		<b>30</b>	<b>1</b>

introduction to IFCI, SFC, ICICI, IDBI. Security market: An introduction to primary and secondary market.		
<p><b>Module IV: Marketing</b></p> <p>Marketing: Concept of marketing, four P's of Marketing. Distribution channel: Meaning, importance, and significance of middlemen. Advertisement and sales promotion: Meaning and objectives.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Tulsian P. C. and Pandey V., Business Organization and Management, Pearson Education.</li> <li>2. Bhushan Y. K., Fundamentals of Business Organization and Management, Sultan Chand and Sons.</li> <li>3. Chhabra T.N., Business Organisation, Dhanpat Rai and Sons.</li> <li>4. Robert., Modern Business Administration, McMillan India.</li> </ol>		

**Course Title: Financial Accounting****Course Code: BCOM2102****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Basic concepts and standards underlying financial accounting systems.</li> <li>❖ Construction of the basic financial accounting statements as well as their interpretation.</li> <li>❖ Measurement and reporting of corporate performance.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand and perceive the development of accounting and purpose of maintaining records.</li> <li>2. Prepare financial statements of sole proprietor and explain the meaning of certain key terms.</li> <li>3. Compute depreciation according to different methods of providing depreciation.</li> <li>4. Explain the meaning and objective of preparing a Bank Reconciliation Statement.</li> <li>5. Make appropriate accounting entries under Hire purchase and Installment payment system.</li> <li>6. Understand and make appropriate accounting entries regarding issue, forfeiture, redemption of shares and debentures.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b>	Meaning and concepts of financial accounting, users of accounting information, fundamental books of accounting, accounting cycle, Accounting Standard-concept, benefits, procedure for issuing accounting standards in India. Salient features of Indian Accounting Standard (Ind-AS) , International Financial Reporting Standards (IFRS): - Need and procedures, Journal entries, ledger, cash book: three column.	<b>30</b>	<b>1</b>
<b>Module II: Financial Statements</b>	Trial Balance: need, importance, limitations. Preparation of trading and P & L Account and balance sheet with simple adjustments.	<b>30</b>	<b>1</b>

<b>Module III: BRS, Depreciation and Hire Purchase</b> Bank reconciliation statement. Depreciation: concept, rationale and methods of SLM, WDV, SFM. Hire purchase and installment systems.	<b>30</b>	<b>1</b>
<b>Module IV: Company Accounts</b> Issue of shares including forfeiture of shares, issue of bonus shares, issue of Preference Share. Debenture: Redemption of Debenture and its methods. Cash conversion. Sinking fund and miscellaneous Accounts	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Chaturvedi C. L., Advanced Accountancy, Shree Mahavir Book Depot.</li> <li>2. Gupta R. L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons.</li> <li>3. Gupta R. L., Advanced Accountancy, Sultan Chand and Sons.</li> <li>4. Maheshwari S.N &amp; Maheshwari S.K ,An Introduction to Accountancy, Vikas Publication</li> </ol>		

Note: 50% of the questions asked will be theoretical.

**Course Title: Business Communication****Course Code: BCOM2103****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Professional communication: written and oral.</li> <li>❖ Aspects of work team communication, electronic communication and business correspondence planning.</li> <li>❖ Facets of report writing.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Develop their ability to write and speak efficiently in the workplace.</li> <li>2. Develop effective interpersonal communication skills.</li> <li>3. Understand and utilize constructive negotiation and conflict management skills.</li> <li>4. Use communication technology appropriately and effectively.</li> <li>5. Prepare letters that meet professional standards of format, presentation and style.</li> <li>6. Develop clear and meaningful understanding of business reports and its characteristics.</li> <li>7. Understand how to gather and organize information for a report.</li> <li>8. Plan, proof-read and edit copies of business correspondence.</li> </ol>		
<b>Module I: Understanding Business Communication</b> Communication: Concept, definition, nature, importance and components of communication. Communication process, directions of communications, networks of communication. Types of communication: formal, informal, verbal, and non-verbal. Barriers to communication. Principles of effective communication: 7C's of communication.		<b>30</b>	<b>1</b>
<b>Module II: Work Team Communication</b> Communication in work team: Group communication, Initial group goals, Solving group problems: negotiation and conflict, Group Decision Making. Listening skills.		<b>30</b>	<b>1</b>
<b>Module III: Technology and Communication</b> Accessing electronic information: internet, internet protocol, browsing and searching the internet. Sharing electronic information: Word processing, MS-Word. E-mail: Effective		<b>30</b>	<b>1</b>

e-mail practices. Correspondence Planning, drafting, revising. Replies, routine claim letters, adjustment letter, goodwill messages, congratulating messages, thank-you notes, sympathy notes. Persuasive messages: Request.		
<b>Module IV: Report Writing</b> Characteristics of business reports, types of reports, purpose of reports. Collecting and analyzing data through questionnaire & interviews. Constructing tables, preparing charts and interpreting data. Writing report: planning, drafting, revising, formatting and proof reading.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Kaul A., Business Communication, PHI Learning Pvt. Ltd.</li> <li>2. Sharma, R.C. and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw-Hill.</li> <li>3. Ober Scot, Contemporary Business Communication, Cengage Learning.</li> </ol>		

**Course Title: Business Statistics****Course Code: BCOM2104****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Quantitative information and statistical ideas.</li> <li>❖ Recognition of patterns through statistical diagrams.</li> <li>❖ Formulation and solution of linear programming problems.</li> <li>❖ Probability and its application in business decisions.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concept of statistics and its implementation in various business situations.</li> <li>2. Evaluate information, both quantitative and qualitative, through sets and Venn diagrams.</li> <li>3. Present statistical data through diagrams and graphs.</li> <li>4. Apply and relate decision making through statistical tools and techniques.</li> <li>5. Recognize problems that linear programming can handle and find optimal solutions subject to some constraints.</li> <li>6. Sharpen ability to make quality, reasoned business decisions through matrices and probability.</li> <li>7. Develop quantitative relationships between variables and draw inference thereon.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Sets and Business Mathematics</b> Set theory, form of writing a set, subset, equal set, operation on set: complement of a set, union, and intersection. Venn-diagram. Diagrammatic and graphical presentation of statistical data: bar diagram, histogram, frequency polygon, frequency curve, ogive curve.		<b>30</b>	<b>1</b>
<b>Module II: Elementary Statistics</b> Measurement of central tendency: Mean, median, mode, quartile, deciles, and percentile. Measures of dispersion: mean deviation, standard deviation. Business application of statistical tools and techniques. Skewness and Kurtosis.		<b>30</b>	<b>1</b>
<b>Module III: Matrices and Linear Programming</b>		<b>30</b>	<b>1</b>

Matrices: Types of matrices, algebra of matrices. Solution of equations. Linear programming: Two variables problem, formulation, solution by graphical method.		
<b>Module IV: Probability and Correlation</b> Probability: Definition, addition and multiplication rule, conditional probability, Bayes' theorem, Binomial, Poisson and Normal distribution. Correlation and Regression: Scatter diagram, Karl Pearson's coefficient of correlation, rank correlation, simple linear regression, method of least square.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Tulsian P.C., Business Statistics, S. Chand Publication, New Delhi.</li> <li>2. Pundir, Mathematical Foundation for Business Administration, Pragati Prakashan.</li> <li>3. Zameeruddin, Khanna and Bhambri, Business Mathematics, Vikas Publishing.</li> <li>4. Raghavachari, Mathematics for Management, Tata McGraw Hill, 2004.</li> </ol>		

Note: 50% of the questions asked will be theoretical.



**Course Title: Micro Economics****Course Code: BCOM2105****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Initial introduction to the topic of economics and business economics.</li> <li>❖ Demand analysis, its elasticity and forecasting.</li> <li>❖ Market structure and types of competition in it.</li> <li>❖ Planning and policies of profit.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Conceptualize the scope of economics and business economics and become familiar with objectives of firm.</li> <li>2. Analyze market demand and the factors governing it.</li> <li>3. Identify various methods of demand analysis and demand forecasting.</li> <li>4. Analyze cost and its concepts and their classification on different basis.</li> <li>5. Decide about different market structures and the pricing decisions according to them.</li> <li>6. Conceptualize profit maximization and policies made and planning done to achieve the goal of profit maximization with customer satisfaction.</li> </ol>		
<b>Module I: Introduction</b> Managerial Economics: Definition, scope and relationship with other subjects. Role and responsibility of a managerial economist. Objectives of a firm.		<b>30</b>	<b>1</b>
<b>Module II: Demand Analysis</b> Elasticity of demand: Concepts, types, measurements of elasticity of demand, implications in decision-making. Demand forecasting: meaning and significance of demand forecasting, methods of demand forecasting, characteristics of a good demand forecasting.		<b>30</b>	<b>1</b>
<b>Module III: Cost Analysis</b> Cost concepts and classification of costs. Cost-output relationship: Short run and Long run. Economies and diseconomies of scale. Cost control and reduction. Pricing decision policies, Pricing Decisions under different market structures: Perfect competition, monopoly, monopolistic competition, oligopoly. Main features of each market structure,		<b>30</b>	<b>1</b>

price determination And managerial implications. Pricing policies and methods.		
<b>Module IV: Profit policies and planning</b> Concept, theories of profit, measurement of profit. Break-even analysis: Concepts, methods of estimation, application in profit planning.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Ahuja, H. L., Business Economics, S. Chand Limited.</li><li>2. Mishra and Puri., Business Economics, Himalaya Publishing House.</li><li>3. Koutsoyianni, Modern Micro Economics, Macmillan.</li></ol>		

**Course Title: Business Environment****Course Code: BCOM2106****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Business scenarios in today's world.</li> <li>❖ Various policies, laws and their impact on the business.</li> <li>❖ General issues relating to the economic and non-economic environment of the business.</li> <li>❖ Global business environment and the natural environment in which the business operates.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand and enhance their knowledge about the various types of business environment: Political, Economic, Socio-cultural, Legal, Technological and Global environment.</li> <li>2. Analyze the framework of economic planning, its importance and contribution in regional, national and international context.</li> <li>3. Comprehend the role of public sector along with various government regulatory acts and policies regarding business environment including industrial, monetary and fiscal policies.</li> <li>4. Interpret and highlight the impact of globalization, liberalization and privatization with policies related to foreign companies.</li> <li>5. Develop the understanding of concepts of financial Institutions and economic policies.</li> <li>6. Get a deeper understanding towards recent economic trends.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b> Business Environment: Nature, dimensions and meaning. Components of business environment: economic, political, technological and social environment. Consumerism and consumer protection in India. A brief study of capitalism, socialism and mixed economy.		<b>30</b>	<b>1</b>
<b>Module II: Industrial and Legal Environment</b> Industrial Growth and policy, industrial licensing policy. MRTP. Economic planning: aims, objectives and framework of development planning in India. Legal Environment. India's Fiscal and Monetary Policies.		<b>30</b>	<b>1</b>

<p><b>Module III: Public Sector and Economic Organizations</b></p> <p>Public Sector: Concept, Rationale, Government Programme, Role of Public Sector in India. Foreign Trade Policies. Development Banks: IFCI, IDBI, SIDBI, IIBI.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Recent Economic Trends</b></p> <p>Economic Liberalization, Privatization and Globalization. Foreign investment policy. Export Promotion councils and boards. Import Control. EXIM policy, FEMA, IPR (International and Indian Patent Rights Acts). Anti Pollution Act. Environmental Groups and Bodies. Euro I, II and III Norms.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Mishra S. K. and Puri V. K., Economic Environment of Business, Himalaya Publication.</li> <li>2. Paul, Justin., Business Environment Text and Cases, Tata McGraw Hill.</li> <li>3. Shaikh and Saleem, Business Environment, Pearson, 1st Edition.</li> </ol>		

**Course Title: Business Mathematics****Course Code: BCOM2201****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ Important and growing role of Business Mathematics in modern society.</li> <li>❖ Reading cum practical applications of Business Mathematics in every field of management.</li> <li>❖ Working knowledge of current trends, interpretation and relation of these trends to different sectors of firms.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Use the basic principles of arithmetic and apply mathematical skills to financial decisions.</li> <li>2. Apply the concept of ratio and percentage on calculating cost, discount, commission and profit &amp; loss.</li> <li>3. Explain the use of interest, annuities and present value of money and apply this in risk and decision making.</li> <li>4. Develop strong problem-solving skills and the ability to handle non-routine problems by applying appropriate concepts and notation.</li> <li>5. Analyze the procedures for Sets, Matrices and Permutation &amp; Combination.</li> <li>6. Recognize problems that linear programming can handle and find optimal solutions subject to some constraints.</li> <li>7. Solve basic differentiation and integration problems.</li> </ol>		
<p><b>Module I: Basic Arithmetic</b></p> <p>Ratio and Percentage: its application in calculating cost and invoice price, discount, commission and brokerage, Profit &amp; Loss. Progression: Arithmetic, Geometric and Harmonic Progression.</p>		<b>30</b>	<b>1</b>
<p><b>Module II: Mathematics of Finance</b></p>		<b>30</b>	<b>1</b>

Simple and Compound interest. Concept of present value and amount of money. Types of Annuities, Present value and Amount of an Annuity. Concept, calculation of Perpetuity.		
<b>Module III: Set Theory</b> Sets Theory: Introduction, Operation on set, Application of Algebra of sets, Cartesian product of two sets, Boolean algebra. Elementary Permutation and Combination.	<b>30</b>	<b>1</b>
<b>Module IV: Linear Programming and Calculus</b> Linear Programming: Graphical methods of Solution, Problems relating to two variables including the case of mixed constraints, Simplex Methods. Basic operations of Differentiation and Integration.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Zameeruddin, Khanna and Bhambri, Business Mathematics, Vikas Publishing.</li> <li>2. Sharma J. K., Business Mathematics: Theory and Application, Ane Books Pvt. Ltd, 2nd Edition.</li> <li>3. Shukla S. M., Business Mathematics, Sahitya Bhawan Publication, Agra.</li> </ol>		

**Course Title: Fundamentals of Computers****Course Code: BCOM2202****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Fundamentals of computer hardware and software.</li> <li>❖ Advanced concepts such as security, networking, and operating system.</li> </ul>	<b>No. of hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concepts of computer and its evolution.</li> <li>2. Identify basic input, output &amp; memory devices and their use.</li> <li>3. Develop a broad understanding of IT and its other interdisciplinary interfaces.</li> <li>4. Describe the internal components of a computer and establish their working.</li> <li>5. Understand the concept of operating system and GUI.</li> <li>6. Understand the importance and relevance of data communication, networking &amp; security.</li> <li>7. Cater to the needs of effectively managing the business by bridging the gap between managerial practices in vogue and Information Technology.</li> </ol>		
<p><b>Module I: Basics of Computer and evolution</b></p> <p>Evolution of computer. Data, Instruction and Information. Characteristics of computers, Various fields of application of computers. Hardware, Software, Human ware and Firmware. Advantages and Limitations of computer. Block diagram of computer, Function of different units of computer. Classification of computers viz. On the basis of technology: Digital, Analog and Hybrid, On the basis of processing speed and storage capacity: Micro, Mini, mainframe and Super, On the basis of Purpose: General and Special. Different Generation of computers from I to V. Types of software: System and Application. Compiler and Interpreter. Generation of language: Machine Level, Assembly, High Level, 4GL</p> <p>Data Representation: Different Number Systems like Decimal, Binary, Octal and Hexadecimal and their inter conversion: Fixed Point Only. Binary arithmetic: Addition, Subtraction, Multiplication and Division.</p>		<b>30</b>	<b>1</b>
<p><b>Module II: Input and Output Devices</b></p> <p>Input and Output Devices: Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and its type: VGA, SVGA</p>		<b>30</b>	<b>1</b>

<p>and XGA, Printer and its type: Impact and Non-Impact with example, Plotter.</p> <p>Computer Memory: Primary Memory, ROM and its types: PROM, EPROM, EEPROM, RAM. Secondary memory: SASD, DASD Concept. Magnetic Disks: Floppy disks, Hard disks, Magnetic Tape. Optical disks: CD ROM and its types: CD ROM, CD ROM-R, CD ROM-EO, DVD ROM Flash memory.</p>		
<p><b>Module III: Operating System Concept and GUI</b></p> <p>Operating System Concept: Introduction to operating system, Function of OS, Types of operating systems. Booting Procedure, Start-up sequence, Details of basic system configuration. Important terms like Directory, File, Volume, Label, Drive name, etc.</p> <p>Introduction to GUI using Windows Operating System: All Directory Manipulation: Creating directory, Sub directory, Renaming, Copying and Deleting the directory. File Manipulation: Creating a file, Deleting, Copying and Renaming a file.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Concept of Data Communication, Networking and Security</b></p> <p>Networking Concepts, Types of networking: LAN, MAN AND WAN. Communication Media. Mode of Transmission: Simplex, Half Duplex, Full Duplex, Analog and Digital Transmission, Synchronous and Asynchronous Transmission. Different Topologies. Introduction to Word processor and Spread Sheets. Concepts related to computer security.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Leon and Leon, Introduction to Information Technology, Leon Tech World.</li> <li>2. Microsoft Office-2000 Complete, BPB Publication.</li> <li>3. Sinha Kr. Pradeep, Sinha Preeti., Foundations of Computing, BPB Publication.</li> </ol>		



**Course Title: Macro Economics****Course Code: BCOM2203****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Basic concepts of macroeconomics. ❖ Preliminary concepts associated with the determination and measurement of aggregate macroeconomic variables.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Understand and appreciate the concepts of macroeconomics in theory and practice. 2. Define and measure national income and rates of unemployment and inflation. 3. Use appropriately the marginal efficiency techniques of investment employed in macroeconomic theory. 4. Critically appraise the classical and modern theoretical models of macro market analysis. 5. Understand and apply the concept of economics in the money market. 6. Construct the IS-LM model and establish the relationship between product market and money market.		
<b>Module I: Concepts of Macro Economics and National Income Determination</b>  Macro Economics: Definitions, importance, growth, limitations of macro-economics, macro-economic variables. Circular flow of income in two, three, four sector economy, relation between leakages and injections in circular flow.  National Income: Concepts, definition, methods of measurement. National income in India. Problems in measurement of national income and precautions in estimation of national income.		<b>30</b>	<b>1</b>
<b>Module II: Macro Market Analysis</b>  Theory of full employment and income: classical, modern (Keynesian) approach. Consumption function, relationship between saving and consumption. Investment function, concept of marginal efficiency of capital and marginal efficiency of investment. National income determination in two, three and four sector models. Multiplier in two, three and four sectors model.		<b>30</b>	<b>1</b>
<b>Module III: Money Market</b>  Functions and forms of money. Demand for money: Classical, Keynesian and Friedmanian approach. Measures of money supply. Quantity theory of money. Inflation and deflation.		<b>30</b>	<b>1</b>

<b>Module IV: Equilibrium of Product and Money Market</b> The IS-LM model, product market and money market, derivation, shift. Equilibrium of IS-LM curve, Application of IS-LM model in monetary and fiscal policy.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Dwivedi, D. N., Macro Economics, Tata McGraw Hill, 2005.</li><li>2. Edward Shapiro, Macro-Economic Analysis, Tata McGraw Hill, 2003.</li><li>3. Khanna, O.P. and Jain, T.R., Macroeconomics, F.K. Publications.</li></ol>		

**Course Title: Organizational Behavior****Course Code: BCOM2204****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ Topics and concepts in the field of Organizational Behaviour.</li> <li>❖ Practical implications of various theories of human behaviour at work.</li> <li>❖ Specific topics such as leadership, motivation, emotions, personality, perception, etc.</li> </ul> <p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the concept of behaviour at workplace and analyze the work values, relations between attitude and behaviour.</li> <li>2. Understand the concept of personality, perception, learning and their implication on individual life as well as on workplace.</li> <li>3. Devise methods to increase motivation and handle emotions in work setting.</li> <li>4. Analyze the power of group and qualities of being good leader.</li> <li>5. Discuss the implication of power, politics and conflict management in organizational behaviour.</li> <li>6. Develop strategies to manage organizational changes.</li> <li>7. Understand the culture and structure of organization.</li> </ol>		
<p><b>Module I: Introduction</b></p> <p>Concept and nature of Organizational behaviour, Contributing disciplines to the field of O.B, O.B. Models, Need to understand human behaviour, Challenges and Opportunities.</p>		<b>30</b>	<b>1</b>
<p><b>Module II: Individual and Interpersonal Behaviour</b></p> <p>Biographical Characteristics, Ability &amp; Values. Attitudes: Formation, Theories, Organization related attitude, Relationship between attitude and behaviour. Personality: determinants and traits. Emotions. Learning: Theories and reinforcement schedules. Perception: Process and errors. Interpersonal Behaviour: Johari Window, Transactional Analysis: ego states, types of transactions, life positions, applications of T.A.</p>		<b>30</b>	<b>1</b>
<p><b>Module III: Group Behaviour and Team Development</b></p> <p>Concept of Group and Group Dynamics, Types of Groups: Formal and Informal Groups, Stages of Group Development, Theories of Group Formation, Group Norms, Group Cohesiveness, Group</p>		<b>30</b>	<b>1</b>

Think and Group Shift, Group Decision Making & Inter Group Behaviour. Concept of Team Vs. Group, Types of teams, Building and managing effective teams.		
<b>Module IV: Organization Culture and Conflict Management</b> Organizational Culture: Concept, Functions, Socialization, Creating and sustaining culture. Managing Conflict: Sources, types, process and resolution of conflict. Managing Change. Managing across Cultures. Empowerment and Participation.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Prasad, L.M., Organizational Behaviour, Sultan Chand and Sons, 2003.</li> <li>2. Stephen P. Robbins, Organizational Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi, 2003.</li> <li>3. Luthans Fred, Organizational Behaviour, Tata McGraw Hill, New Delhi, 2003.</li> <li>4. Chhabra T.N. and Singh B.P., Organization Behaviour, Sultan Chand and Sons.</li> </ol>		

**Course Title: Cost Accounting****Course Code: BCOM2205****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Basic concepts of cost accounting and its elements. ❖ Techniques of Costing.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Appreciate the usefulness of cost accounting in management decision making. 2. Understand the difference between cost and financial accounting. 3. Classify various elements of cost and their accounting treatment. 4. Prepare cost sheet. 5. Prepare accounts in case of job and contracts. 6. Prepare accounts where there is process costing. 7. Reconcile cost and financial accounts.		
<b>Module I: Introduction</b> Concept of cost, costing and Cost Accounting. Origin and objectives of cost Accounting, Advantages and Limitations of Cost Accounting, Limitations of Financial Accounting Difference between Financial and Cost Accounting. Cost Unit & Cost Centre.		<b>30</b>	<b>1</b>
<b>Module II: Elements of Cost</b> Materials Cost: Materials purchasing, receiving, storing and issuing including pricing of issues. Labour Cost and Labour Turnover. Overheads: Identifying the overheads with cost centre. Allocation, Apportionment and Absorption: Accounting treatment of Under and Over Absorption. Assessment of Cost: Preparation of Cost Sheet.		<b>30</b>	<b>1</b>
<b>Module III: Techniques of Costing</b> Job and Batch Costing: Meaning, Features, Advantages, Limitation and Numerical problems. Contract Costing: Basic Concepts and numerical problems. Process Costing: Meaning, Features, Normal and Abnormal Loss/ Gains. Operating Costing: Meaning, Features, Objectives and Numerical problems.		<b>30</b>	<b>1</b>

<b>Module IV: Reconciliation of Cost and Financial Accounts</b> Need of reconciliation, Reasons of disagreement in profit as per Cost and Financial accounts, Methods of reconciliation, Procedure of reconciliation, Practical problems on reconciliation statements.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Cost Accounting, P.C. Tulsian &amp; Bharat Tulsian, S.Chand Publications.</li><li>2. Cost Accounting, S.P.Jain, K.L. Narang, Kalyani Publishers.</li><li>3. Cost Accounting, Dr. S.N. Maheshwari, Vikas Publishing.</li><li>4. Cost and Management Accounting, M.N Arora, Vikas Publishing.</li></ol>		

**Course Title: Business Law****Course Code: BCOM2301****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Essential features of various business laws. ❖ Emerging legal issues in business. ❖ Ethical and logical approaches to deal with business issues and conflicts.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Have sound knowledge of law related to Indian contract act and understand essential features of valid contract. 2. Distinguish between indemnity and guarantee, bailment and pledge and would know about the contingent contracts, remedies for breach of contracts. 3. Describe the sales of goods act with reference to formation of contract of sale and agreement to sell, conditions and warranties, sale of goods by non-owner, delivery of goods. 4. State the nature & definition of companies with their types. 5. Identify the basics of partnership and its formation. 6. Understand the kinds of negotiable instruments and their endorsements.		
<b>Module I: Indian Contract Act</b>	Introduction: Nature of contract offer and acceptance, consideration, capacity to contract, free consent, legality of object, agreements declared void, quasi contracts, contingent contracts. Breach of contract, remedies for breach of contract. Indemnity and guarantee. Bailment and pledge. Agency. Performance of contract.	<b>30</b>	<b>1</b>
<b>Module II: The Sale of Goods Act</b>	Formation of contract of sale, and agreement to sell, conditions and warranties, implied conditions, caveat emptor, sale of goods by the non owners, delivery of goods, unpaid seller and his rights, remedies for breach of contract of sale.	<b>30</b>	<b>1</b>
<b>Module III: The Companies Act 2013: Basic elementary knowledge</b>	Essential characteristics of a company, types of companies. Memorandum and articles of association. Prospectus. Shares: kinds, allotment and transfer. Debentures. Essential conditions for	<b>30</b>	<b>1</b>

<p>a valid meeting, kinds of meetings and resolutions. Directors, Managing Directors: their appointment, qualifications, powers and limits on their remuneration, prevention of oppression and mismanagement.</p>		
<p><b>Module IV: Partnership Act and Negotiable Instrument Act</b></p> <p>Nature of partnership, Registration of firm and effect of non-registration, Rights and duties of partners, Position of Minor. Dissolution of firm: Rights and liabilities of partners on dissolution.</p> <p>Negotiable instruments: Kinds, features, Crossing and types of crossing. Payment in due course, holder and holder in due course, privileges of holder in due course. Dishonour of negotiable instrument, discharge of negotiable instruments, banker and customer.</p>	<p><b>30</b></p>	<p><b>1</b></p>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Kuchhal M. C., Business Law, Vikas Publishing House, New Delhi, 2004.</li> <li>2. Kapoor N. D., Elements of Mercantile Law, Sultan Chand and Sons, New Delhi, 2003.</li> <li>3. Gulshan J.J. , Business Law Including Company Law, 13th Edition, New Age International Publisher.</li> <li>4. Avtar Singh, Principles of Mercantile Law, 7th Edition, Eastern Book Company.</li> </ol>		



**Course Title: Corporate Accounting****Course Code: BCOM2302****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Maintenance of accounts in the corporate world. ❖ Changes in the accounts when the company goes for restructuring.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Prepare final accounts of the company. 2. Journalize transactions including equity and preference shares. 3. Post accounting entries of shares in the balance sheet. 4. Maintain books of accounts when the company goes for amalgamation. 5. Maintain accounts during internal restructuring. 6. Construct accounts of holding and subsidiary company. 7. Reconcile accounts during liquidation.		
<b>Module I: Profit Prior to Incorporation and Company Final Accounts</b> Meaning of Profit prior to incorporation, Allocation of expenses and incomes between pre and post period, Ascertaining pre and post incorporation profit or loss. Objectives of preparation of final accounts, Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in prescribed form.		<b>30</b>	<b>1</b>
<b>Module II: Issue, Forfeiture and Re-issue of Equity Shares &amp; Redemption of Preference Shares</b> Meaning and procedure of Issue, Forfeiture and Re-issue of Equity Shares, Application Money, Allotment Money, Call Money, Pro-rata allotment of shares, Practical problems. Meaning and procedure of Redemption of preference shares, Types of preference shares, Sources of redemption of preference shares, Practical problems and Balance Sheet after Redemption of preference shares.		<b>30</b>	<b>1</b>
<b>Module III: Amalgamation and Reconstruction of Companies</b> Meaning and causes of amalgamation of companies. Methods of purchase consideration. Opening and closing entries in the books of companies and preparation of balance sheet.		<b>30</b>	<b>1</b>

Meaning and need of reconstruction of a company, Types of reconstruction, Accounting Entries related to internal reconstruction only, Preparation of revised balance sheet.		
<p><b>Module IV: Holding Company Accounts and Liquidation</b></p> <p>Meaning of Holding Company and Subsidiary Company, Holding Company Accounts with its only one Subsidiary Company, Consolidated Balance Sheet, Pre-acquisition and Post-acquisition of Profit, Inter-company Debts, Bills and Debentures, Cost of Control, Minority Interest, Practical Problems on Consolidated Balance Sheet.</p> <p>Meaning and causes of Liquidation of a Company, Process of Liquidation of a Company, Role of Company Liquidator, Accounting Treatment of Voluntary Liquidation of a Company.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Practical problems in Advanced Accountancy, S.P. Jain and K.L. Narang, Kalyani Publishers Ludhiana.</li> <li>2. Advanced Accounting, J.R. Batliboi, The Standard Accountancy Publications Private Ltd. Mumbai.</li> <li>3. Advanced Accountancy, R.L. Gupta, M. Radhaswami, Sultan Chand and Sons, New Delhi.</li> <li>4. A New Approach to Accountancy, H.R. Kotalwar, Discovery Publishers, Latur.</li> </ol>		

**Course Title: Operations Management****Course Code: BCOM2303****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Different types of Production.</li> <li>❖ Plant decisions and inventory management.</li> <li>❖ Appropriate tools and techniques of quality management and control.</li> <li>❖ Essentials of logistics management.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Explain the strategic role of Production and Operations Management and its competitive advantage for the growth and survival of organizations.</li> <li>2. Demonstrate the understanding of the facility layouts and location decisions in production system.</li> <li>3. Identify and forecast the problems involved in inventory management.</li> <li>4. Implement and use the principles of Material Requirement Planning.</li> <li>5. Understand the various types of production systems.</li> <li>6. Apply quantitative techniques to control the quality in organizations.</li> <li>7. Apply the knowledge of Just-In-Time in production systems.</li> <li>8. Apply the concepts of operations research in scarce resource allocations.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Operations Management, Layout and Location decisions</b> Definition and criteria of performance for the production and operations management system. Jobs or decisions of production and operations management. Classification of decision areas. Brief history of the production and operation management function.		<b>30</b>	<b>1</b>

Layout: Features, basic principles, types, merit and demerits. Optimization in a product/line layout, optimization in a process layout. Application in service industries. Location decision, Behavioral aspects in location planning.		
<b>Module II: Material Management</b> Inventory Control: EOQ, Simple Deterministic Models, ABC analysis, Value analysis/ value engineering. Purchasing research, vendor relations and selection of vendors. Material Requirement Planning (MRP): An overview.	<b>30</b>	<b>1</b>
<b>Module III: Production Planning and Control, Quality Management</b> Production planning and control: Concept. Assembly line balancing, types of production and production system, maintenance management. Work-study and work design. Productivity and methods of improvement. Quality management as a corporate strategy. Statistical methods and process controls. Control charts, acceptance sampling. Total quality management (TQM): motivation in quality management. ISO 9000 and 14000 series. Just in Time production.	<b>30</b>	<b>1</b>
<b>Module IV: Introduction to Operation Research</b> Linear programming, Simplex method, Big-M Method, Two Phase Method. Definitions and distinctions between CPM and PERT, Network Diagram and Time Calculations.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. N.J. Aquilano, R.B. Chase and F.R. Jacob, Operation Management for Competitive Advantage, Tata McGraw Hill, 9th Edition.</li> <li>2. Chary S.N., Production and Operation Management, Tata McGraw Hill, 4th Edition.</li> <li>3. Manocha R.C., Production and Operation Management, Latest Edition.</li> <li>4. Gupta S.P., Statistical Method, Sultan Chand, Latest Edition.</li> </ol>		

**Course Title: Marketing Management****Course Code: BCOM2304****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ All aspects of marketing, including product planning &amp; development, promotion, distribution, pricing and branding.</li> <li>❖ Theories of the marketing mix variables.</li> <li>❖ Practical applications of marketing theories in the context of the marketing management.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand and appreciate the concept of marketing in theory and practice.</li> <li>2. Identify different types of marketing environment and the forces which affect the working of the company in short and long run.</li> <li>3. Understand segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.</li> <li>4. Discuss different types of product, levels of hierarchy and classification of products along with the concept of branding and its types.</li> <li>5. Describe the marketing channels, channel dynamics and pricing of the products.</li> <li>6. Evaluate different promotional strategies and media planning.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction and Marketing Segmentation</b> Marketing: Nature, meaning, scope, concepts and orientation towards market. Marketing mix. Customer's value and satisfaction: concepts and delivery. Marketing environment: Needs and trends in macro environment forces. Introduction to strategic marketing. Segmentation: Concept of market Segmentation, Patterns and Process of Segmentation, Segmenting Consumer Markets. Market Targeting. Positioning concept and types.		<b>30</b>	<b>1</b>
<b>Module II: Concepts of Product and Branding</b> Product: Concepts, Product Level Hierarchy, Classification of Products, Product Mix, Product Line, Product Life Cycle, Product Positioning. Brand: Concept, Challenges, Brand Equity, Brand Repositioning.		<b>30</b>	<b>1</b>

<b>Module III: Marketing Channels and Pricing</b> Nature of Marketing Channels, Channel functions and flows, Channel Design and Management Channel Dynamics. Pricing: objectives, factors influencing pricing, basic methods of pricing and pricing strategies.	<b>30</b>	<b>1</b>
<b>Module IV: Promotion and Recent Developments</b> Promotion: Promotion Mix. Managing Advertisement: Objectives, Budget, Message. Media planning and Sales Promotion Tools, Social Media Marketing, Online/Digital Marketing, Introduction to Green Marketing	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Kotler Philip and Armstrong G., Principles of Marketing, Pearson.</li><li>2. Sherlekar S. A., Marketing Management, Himalaya Publishing House.</li><li>3. Saxena R., Marketing Management, Tata McGraw Hill.</li></ol>		

**Course Title: Income Tax Law & Practices****Course Code: BCOM2305****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The fundamental concepts in income tax. ❖ The practical aspect of computing taxable income.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to : 1. Understand the important terms of income tax. 2. Gain an insight to the direct and indirect tax laws in India. 3. Understand about the concept of residential status and the types of residents like individual, HUF, firms and companies. 4. Calculate the income under different heads- Salary, House property, Business & Profession, Capital Gains, Other sources. 5. Identify the deductions available under different sections. 6. Determine the amount of income on which tax has to be calculated.		
<b>Module I: Introduction to Income Tax and Residential status</b>	Definition of important terms used in Income Tax, Agricultural Income, Gross Total Income, Total Income, Assessee, Assessment year, Previous year. Residential status & Tax liability. Types of Residents: Individual, HUF, Firm & Other Association of Persons & Companies.	<b>30</b>	<b>1</b>
<b>Module II : Income from Salary</b>	Income from salary, meaning of salary, allowances, perquisites, valuation of perquisites, profit in lieu of salary, deductions u/s 16 (i & ii), provident fund and classification of provident fund, taxable income from salary.	<b>30</b>	<b>1</b>
<b>Module III: Income from House Property, Business &amp; Profession</b>	Income from house property: rules regarding computing taxable income from house property, annual value, deduction u/s 24 and calculation of income from house property. Income from business and profession: expenses expressly allowed, expenses expressly disallowed, expenses under certain circumstances, determination of income from business and profession.	<b>30</b>	<b>1</b>

<b>Module IV: Income from Capital gains and other sources</b> Income from capital gains: meaning, kinds of capital assessed, meaning of transfer, exempted capital gains, calculation of capital gains. Income from Other Sources: Provisions regarding dividend and interest and interest on securities, determination of income from other sources. Assessment of individual, clubbing of income, set off and carry forward of losses, deduction from gross total income (u/s 80c- 80u), determination of taxable income.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Ahuja &amp; Gupta., Systematic Approach to Income Tax.</li><li>2. Agarwal, B. K., Ayakar Vidhan Avam Lekhe.</li><li>3. Agarwal, B. K., Income Tax Law and Practice.</li><li>4. Chandra, Girish., Income Tax.</li></ol>		



**Course Title: Financial Management****Course Code: BCOM2306****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Financial decisions made by financial managers.</li> <li>❖ Theories of finance.</li> <li>❖ Techniques which assist in the decision making process.</li> <li>❖ Capital Structure for the value maximization of the firm.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Identify financial management techniques with their implications in business.</li> <li>2. Understand investment and financial decisions to maximize the value of the firm and Shareholder's wealth maximization.</li> <li>3. Evaluate and make capital budgeting decisions based on NPV, IRR and PI concepts.</li> <li>4. Understand the relevance of Cost of capital and weighted average cost of capital.</li> <li>5. Prepare the working capital requirements of different projects and firms.</li> <li>6. Understand how specific techniques and decision rules can be used to develop Capital structure for an organization.</li> <li>7. Reconcile the leverage effect of capital mix and impact of leverage.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b>	Nature and scope of financial management, finance function, profit/wealth maximization. Functions of financial managers. Concept of time value of money. Sources of finance: Short Term sources, Long term sources and shares debentures, term loans, GDR, mutual funds, venture capital financing.	<b>30</b>	<b>1</b>
<b>Module II: Capital Budgeting</b>	Meaning, objectives, nature of investment decisions. Pay back methods, net present value method, profitability index, and internal rate of return method.	<b>30</b>	<b>1</b>
<b>Module III: Cost of Capital and Management of Working Capital</b>	Introduction, significance, concept, components of cost of capital. Capital Asset Pricing Model. Weighted Average Cost of Capital. Working capital management: meaning, scope, Importance, determinants and sources. Approaches of working Capital	<b>30</b>	<b>1</b>

Management of Cash, inventories and receivables.		
<b>Module IV: Capital Structure</b> Capitalization: meaning, importance, Over Capitalization, under capitalization and optimum Capitalization. Capital Structure: meaning, forms and determinants of capital structure, operating and financial leverage, planning the capital structure by EBIT-EPS Analysis.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Maheshwari S.N., Financial Management, Principles and Practice, Sultan Chand and Sons, 9th Edition 2004.</li><li>2. Khan M.Y and Jain P.K., Financial Management, Tata McGraw Hill, 2001, 3rd Edition.</li><li>3. Pandey I. M., Financial Management, Vikas Publishing House, Revised Ed., 2003</li></ol>		

**Course Title: Human Resource Management****Course Code: BCOM2401****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ Importance and function of HR department. ❖ Process of recruitment and selection. ❖ Different training methods used for employees. ❖ Wage determination and welfare activities for employees.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Understand HRM and its objectives and identify its importance and functions in present scenario. 2. Explain manpower planning and personnel policies. 3. List the factors affecting recruitment and sources of recruitment. 4. State the objectives of promotion, demotion and transfer. 5. Describe the basic concepts of different training and development methods used for employees. 6. Understand concept of career planning and counseling. 7. Distinguish between performance appraisal techniques. 8. Identify wage determination & incentive plan and also different welfare activities for employees.		
<b>Module I: Introduction</b>	Concept, objectives, importance and functions of HR department. Manpower planning. Personnel policies, programs and procedures.	<b>30</b>	<b>1</b>
<b>Module II: Internal Mobility and Staffing</b>	Recruitment: Factors affecting recruitment, sources of recruitment. Selection: Process, selection test, interview, group discussion, orientation, placement, promotion, demotion, transfer and job analysis.	<b>30</b>	<b>1</b>
<b>Module III: Training &amp; Development and Career Counseling</b>	Objectives and importance of training. Training methods: on the job training, vestibule training, apprenticeship. Development methods: case study, business games, in basket, role playing, sensitivity training, transactional analysis, special courses, coaching, understudy, position rotation, multiple management, selective readings, special meetings and special projects. Career	<b>30</b>	<b>1</b>

planning and counseling.		
<p><b>Module IV: Performance appraisal, Employee Welfare and Compensation</b></p> <p>Performance appraisal: objectives, methods and job evaluation. Job analysis: job description and job specification. Welfare activities: housing facilities, canteen, fringe benefits, working environment, health and safety to workers, voluntary welfare scheme for education, social security measures. Wages and salary determination.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa K., Human Resource and Personnel Management, TMH, 5th Edition.</li> <li>2. Rao V.S.P., Human Resource Management: Text and Cases, Excel Books, 2nd Edition.</li> <li>3. Ivansevich, Human Resource Management, Tata McGraw Hill, 10th Edition.</li> </ol>		

**Course Title: Indian Economy-Performance and Policies****Course Code: BCOM2402****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The overview of Indian Economy. ❖ The procedures and policies which have led to present economic situation.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Conceptualize the present state of Indian Economy. 2. Describe the major problems plaguing the process of development. 3. Explain the importance and procedure of five year plans. 4. Differentiate between the role of private and public sector in the development of the country. 5. Explain important policies governing the development of the country. 6. Identify the importance of different sectors contribution in the growth of the country.		
<b>Module I: Overview of Indian Economy</b> Trends towards market economy, Problems of underdevelopment: Meaning & Reasons. Development: Factors and measure, Meaning of Economic development, National income, Per capital income, Quality of life, Capital Formation: Savings, Investment.		<b>30</b>	<b>1</b>
<b>Module II: Planning in India</b> Planning in India: Meaning, Importance, Main reasons of adopting, Objectives of planning, Economic development, Modernization, Stability, Self sufficiency, Employment. Allocation of Resources. Public Sector: Role and growth, Achievements of the public sector. Private Sector: Importance and Problems.		<b>30</b>	<b>1</b>
<b>Module III: Economic and Industrial Policies</b> Present Economic Policy, Main feature, Globalization, Expansion of Private sector. Public distribution system, Industrial policy: 1948, 1956, 1977, 1980, 1990, 1991, 2000-2001. Industrial Licensing, Monetary and Fiscal Policy. New foreign Trade Policy		<b>30</b>	<b>1</b>

<p><b>Module IV: Role of Different Sectors in Economic Development</b></p> <p>Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries namely Iron, Steel, Sugar, Cotton and Textile.</p> <p>Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Indian Economy, A. N. Agarwal, New Age International Pub. (P) Limited</li> <li>2. Indian Economy , Mishra &amp; Puri, Himalaya Publishing House, New Delhi.</li> <li>3. Indian Development and Planning, M. L. Jhingan, Vrinda Publications P Ltd.</li> <li>4. Indian Economy, R. S. Rastogi, SSDN Publishers &amp; Distributors.</li> </ol>		

**Course Title: Corporate Laws****Course Code: BCOM2403****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with <ul style="list-style-type: none"> <li>❖ Company Law in conformity with the provisions of Companies Act.</li> <li>❖ Recent amendments in the Companies Act.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the basic provisions of company law.</li> <li>2. Explain the formation of a company.</li> <li>3. Describe the important documents required for commencement of business.</li> <li>4. Understand the capital structure of the company.</li> <li>5. Describe the importance of company meetings and the various voting rights.</li> <li>6. Explain the management of a company.</li> <li>7. Describe the process of winding up of a company.</li> </ol>		
<b>Module I: Introduction</b> Meaning, Characteristics, Importance, Classification, Advantages & Disadvantages of Companies. Formation of Company, Stages of Company Formation: Promotion, Incorporation, Capital Subscription, Commencement of Business. Conversion of a Private Company into a Public Company and vice-versa.		<b>30</b>	<b>1</b>
<b>Module II: Company Documents</b> Memorandum of Association, Clauses in Memorandum of Association (Sec. 13), Articles of Association, Contents of Articles of Association, Prospectus, Comparison between Memorandum of Association and Articles of Association. Capital Structure, Meaning & Definition of Share, Types of Shares, Meaning & Definition of Debentures, Types of Debentures, Share Certificate, Share Warrant.		<b>30</b>	<b>1</b>
<b>Module III: Company Meetings</b> Meaning & Definition of Company Meetings. Kinds of Company Meetings: Share Holders Meeting, Directors Meeting, Creditors & Debenture Holders Meeting. Essentials of Valid Meeting, Chairman of Meeting, Motion, Resolution, Methods of Voting at a company meeting.		<b>30</b>	<b>1</b>

<p><b>Module IV: Company Management and Winding up</b></p> <p>Structure of Company Management, Constituents of Company Management, Director of a Company, Managing Director, Full/Whole Time Director, Company Auditor, Company Accountant, Powers and Duties of Managing Director, Powers and Duties of Company Auditor.</p> <p>Winding up of a Company, Types of Winding up of a Company.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Company Law, Dr. Avtar Singh, Eastern Book Company. Lucknow</li> <li>2. Gulshan J.J., Business Law Including Company Law, 13th Edition, New Age International Publisher.</li> <li>3. Elements of Company Law, N.D. Kapoor Sultan Chand &amp; Sons Educational Publishers, New Delhi.</li> <li>4. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Himalaya Publishing House.</li> <li>5. Company Law, Agrawal Nair, Banerjee, Pragari Prakashan. Meerut.</li> </ol>		



**Course Title: Auditing - Principles and Practice****Course Code: BCOM2404****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The process of auditing. ❖ The role of an auditor and auditor's report.		
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Conceptualize the process and importance of auditing. 2. Detect the fraud associated with the documents of a company. 3. Control the level of fraud through auditing. 4. Process of creation of evidences in auditing. 5. Understand the importance of auditor. 6. Prepare an auditor's report.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction of Auditing</b> Basic Concepts of Auditing, Distinction between Investigation and Auditing, Classification of Audits, Difference between Government Audit and Commercial Audit, Advantages of Audit, Limitations of Audit.		<b>30</b>	<b>1</b>
<b>Module II: Detection and Prevention of Fraud</b> Types of Errors, Location of Errors, Detection and prevention of Fraud, Auditors position as regards to Frauds and errors.		<b>30</b>	<b>1</b>
<b>Module III: Audit Evidence</b> Introduction, Evidence for assertions, Formation of opinion, Types of evidence. Audit techniques of collecting Audit Evidence, Audit Sampling, Types of Sampling.		<b>30</b>	<b>1</b>
<b>Module IV: Company Auditor and Audit Reports</b> Qualifications, Appointment, Removal, Power, Duties and Responsibilities. Auditors Report: Basic elements of Audit report, Kinds of audit report, Specimen of clean report, Specimen of qualified report.		<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> 1. Kumar, Ravinder, and Sharma, Virender, (2009), Auditing: Principles and Practices, PHI Learning Private Limited, New Delhi. 2. Jha, Aruna, (2010), Auditing, Taxmann Publications Pvt. Ltd. 3. Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi. 4. Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi. 5. Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.			

**Course Title: Management Accounting****Course Code: BCOM2405****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ Management accounting concepts related to the management functions of planning, control, and decision making.</li> <li>❖ Management accounting tools and quantitative techniques that can be used to analyze how business processes consume resources and create value for a firm.</li> <li>❖ Management accounting data and analytical skills necessary to diagnose complex business problems in accounting context.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Appreciate the usefulness of management accounting in management decision making.</li> <li>2. Describe the role of management accounting within an organization.</li> <li>3. Identify the relevant inflows and outflows of funds in different situations and use this information to analyze and make a variety of short-term, operational decisions and long-term decisions.</li> <li>4. Identify how costs behave and use this information in a range of decisions.</li> <li>5. State the meaning, objectives and structure of responsibility accounting as divisional performance measurement.</li> <li>6. Discuss the features of different budgeting systems and undertake budget variance analysis.</li> </ol>		
<p><b>Module I: Management Accounting</b></p> <p>Meaning, Nature, Scope and Function of Management Accounting, Role of Management Accounting in decision making, Management Accounting Vs Financial Accounting, Tools and Techniques of Management Accounting.</p>		<b>30</b>	<b>1</b>
<p><b>Module II: Financial Statements Analysis</b></p> <p>Meaning and components of financial statements. Objectives of financial statement Analysis, Methods of financial Statement Analysis: Ratio Analysis, classification of Ratios: Profitability Ratios, Turnover Ratios, Liquidity Ratios, Advantages and Limitation of Accounting Ratios. Fund flow statement, Cash</p>		<b>30</b>	<b>1</b>

Flow Statement as per Accounting Standard 3.		
<p><b>Module III: Marginal and Standard Costing</b></p> <p>Meaning, Advantages and Limitation, Marginal Costing as a tool for decision making: Make or Buy, Change in product Mix, Pricing Decision, Exploring a New Market, Shut Down Decision. Cost Volume Profit Analysis, Break Even Point. Meaning of Standard cost and Standard Costing, Advantages and Application. Variance Analysis: Material and Labour Variance, Responsibility Accounting.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Budgeting for Profit Planning and Control</b></p> <p>Meaning of Budget and Budgetary control, Objectives, Merits and Limitations, Types of Budgets: Fixed and Flexible Budget, Cash Budget, Zero Base Budgeting and Performance Budgeting.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Khan, M. Y. and Jain, P.K., Management Accounting, Tata McGraw Hill Education.</li> <li>2. Maheshwari, S. N., Management Accounting, Sultan Chand and Sons.</li> <li>3. Sharma, R. K., Management Accounting, Kalyani Publishers.</li> <li>4. Arora, M.N. , Cost and Management Accounting, Vikas Publishing.</li> </ol>		

**Course Title: Business Ethics****Course Code: BCOM2406****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>			
	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The ethical issues and dilemmas faced by the managers in most business organizations.</li> <li>❖ The concepts of CSR, Consumer Protection, Success, Dharma, Karma, etc.</li> </ul>		
	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the relevance of ethics and values in business.</li> <li>2. Identify the ethical dimensions of common business practices.</li> <li>3. Develop Ethical and Value Based thought process for future managerial performance.</li> <li>4. Gain knowledge of corporate social responsibility and consumer protection.</li> <li>5. Understand the concept of corporate governance and its relevance in present scenario.</li> <li>6. Understand progress and interpret result in managing transformation.</li> <li>7. Illustrate the concept of Dharma and Yoga not only from personal but also from professional viewpoint.</li> </ol>		
<b>Module I: Introduction</b> Values: Concept, types and formation of values. Relationship between ethics, values and behaviour, Values of Indian Managers. Ethics: development of ethics, ethical decision making and decision making process, relevance of ethics and values in business. Management of Ethics: Management process and ethics, managerial performance, ethical issues, ethos of Vedanta in management, Hierarchism as an organizational value.		<b>30</b>	<b>1</b>
<b>Module II: Corporate Social Responsibility and Consumer Protection</b> Corporate responsibility of business towards employees, consumers and community. Corporate Governance & Code of Corporate Governance. Consumerism. Unethical issues in sales, marketing and technology.		<b>30</b>	<b>1</b>
<b>Module III: Understanding Progress &amp; Results, Managing Transformation and Success</b>		<b>30</b>	<b>1</b>

<p>Progress &amp; Results: Definition and functions of progress. Transformation: Need for transformation, process and challenges of transformation.</p> <p>Understanding Success: Definitions of success, Principles for competitive success, prerequisites to create blue print for success. Successful stories of business Gurus.</p>		
<p><b>Module IV: Knowledge, Wisdom, Stress Management, Dharma &amp; Karma Yoga and TQM</b></p> <p>Knowledge and Wisdom: Meaning of knowledge and wisdom, difference between knowledge and wisdom, knowledge worker versus wisdom worker, concept of knowledge management and wisdom management, wisdom based management.</p> <p>Stress Management: Meaning, sources and consequences of stress, stress management and detached involvement.</p> <p>Dharma &amp; Karma Yoga: Concept of Dharma and Karama. Kinds of Karma Yoga: Nishkam Karma and Sakam Karma. Total quality management, Quality of life and quality of work life.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Chakraborty, S.K., Human values for Managers.</li> <li>2. Chakraborty, S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.</li> <li>3. Gaur, R.R., Sangal, R. and Bagaria, G.P., A Foundation Course in Human Values and Professional Ethics, Excel Books Private Limited, New Delhi.</li> </ol>		

**Course Title: Business Research Tools****Course Code: BCOM2501****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Core concepts, frameworks, and techniques of Research Methodology.</li> <li>❖ Methods of data collection, data analysis and report writing.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the basic concept of Research methodology and its implementation in various business situations.</li> <li>2. Apply and relate decisions to formulate a good hypothesis.</li> <li>3. Understand variables establishing cause and effect relationship.</li> <li>4. Enhance understanding of the impact of sampling and its techniques.</li> <li>5. Examine the sources of data collection.</li> <li>6. Develop clear and meaningful understanding of business reports and its characteristics.</li> </ol>		
<b>Module I: Introduction to Research</b> Meaning, Objectives, types and Importance of Research. Research Process and criteria of good research. Research problem, techniques involved in defining a problem.		<b>30</b>	<b>1</b>
<b>Module II: Hypothesis and Research Design</b> Hypothesis: Meaning, sources, need, importance and characteristics of a good hypothesis. Research Design: meaning and significance, criteria of a good Research Design.		<b>30</b>	<b>1</b>
<b>Module III: Sampling</b> Meaning and Types, Steps in sampling design. Characteristics of a good sample design. Measurement scales: Nominal, Ordinal, Interval and Ratio scales. Important scaling techniques.		<b>30</b>	<b>1</b>
<b>Module IV: Method of Data Collection and Report Writing</b> Secondary data, Primary data: Survey, Observation, Experimentation, Case-Study method, criteria for constructing Questionnaires or Schedules. Guidelines for successful interviewing. Testing of hypothesis. Importance of Report Writing, steps in report writing. Layout of the research report, Precautions for writing research report. Application of research in business		<b>30</b>	<b>1</b>

management.		
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**Suggested Readings:**

1. Kothari C.R., Research Methodology, New Age International Publishers.
2. Saunders, Research Methods for Business Students, Prentice hall, 2nd Edition, 2007.
3. Murthy C., Research Methodology, Vrinda Publications.
4. Bhattacharyya, Research Methodology, Excel Books.
5. Naresh Malhotra, Market Research, Pearson Education.

**Course Title: Investment Analysis****Course Code: BCOM2502****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The environment for investment in India. ❖ The characteristics of an Indian investor.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Understand the importance of savings and investments. 2. Elaborate the financial system of the country. 3. Describe the security market prevailing in the country and its players. 4. Calculate the prices of different securities. 5. Analyse different investment avenues and the risk factor associated with them. 6. Conduct technical analysis of the market.		
<b>Module I: Introduction</b> Need for savings and investment, Role of savings practices, Financial intermediaries, Linkage between financial and real savings. Importance of household savings. Shifts in Savings and investment. Financial Systems in India: Money Market, Debt Market, Capital Market, Need for correlating them, Bullion Market and Foreign Exchange Market.		<b>30</b>	<b>1</b>
<b>Module II: Security Market and Investment Analysis</b> Need for study and research of market data, Factors influencing behaviour of market, Valuation of Shares and securities: Introduction and Methods. Investment Avenues, Objectives of investors, Characteristics of investments, Risk Return relationship, Classes of instruments, Investment portfolio for average household.		<b>30</b>	<b>1</b>
<b>Module III: Security Pricing</b> Influencing factors, Valuation, Constant Growth Model, Book value, Liquidity Value, Intrinsic Value, Market Price, Bond Valuation, Single Period valuation Model, Multi Period Valuation Model, Dividend capitalization, Valuation of Security in India.		<b>30</b>	<b>1</b>



<b>Module IV: Technical Analysis of market</b> Meaning and Importance, Timing of investment, Basic Terms, Dow theory, Major trends, Breadth of the markets, Volume of Trading, Principles of Technical Analysis ,Oscillatory Fundamental Analysis.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>1. Investment and Securities Markets in India, V.A. Avdhani, Himalaya Publishing House.</li><li>2. Study of Indian Financial System, V. A. Avdhani, Himalaya Publishing House.</li><li>3. Financial Management, R. S. Rustogi, Taxmann Publication Pvt. Ltd</li><li>4. Indian Securities Market, O. P. Gupta, Anmol Publication.</li></ol>		

**Course Title: Insurance and Risk Management****Course Code: BCOM2503****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The risk and its management process through insurance and other methods.</li> <li>❖ The state of affairs of insurance industry in India.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Calculate the risk and manage it.</li> <li>2. Understand the Property and Liability Risk Management techniques.</li> <li>3. Understand the risk management techniques of Life, Health and Income exposures.</li> <li>4. Understand the functioning of Insurance Industry in India.</li> <li>5. Explain the regulatory framework of insurance industry.</li> <li>6. Create a framework for enterprise risk management.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction to Insurance</b>			
Definition, Purpose & need of Insurance, Insurance as risk transfer & risk sharing mechanism, Benefits & Cost of insurance to society, Types of insurance business, Essential elements of Insurance contract, Fundamental principles of insurance.		<b>30</b>	<b>1</b>
<b>Module II: Insurance Documents and Legislative Background</b>			
Insurance documents: Proposal form, Cover note, Certificate of Insurance, Endorsement, Renewal Notice, Claim form, Survey Report. Basic parts- Clause, Warranties, Condition, Exclusion, Riders, Deductibles. Insurance Act 1938, IRDA Act 1999, GIBNA 1972, LIC Act 1956, Consumer Protection Act 1986, Insurance Ombudsman, Role of T. A.C., Contract Act 1872, Malhotra Committee, Insurance Advisory Committee.		<b>30</b>	<b>1</b>
<b>Module III: Life and General Insurance</b>			
Meaning & Types of life insurance: Special purpose life insurance policies, With or without profit policies, Bonus, Guaranteed addition, Women policy, Children Policy. Policy Benefits, Product pricing, Underwriting in life insurance. Meaning & Principles of General Insurance. Types of General Insurance: Fire Insurance, Marine Insurance, Motor Insurance (Terminology, Perils, Clause, Exclusion & Covers), Personal		<b>30</b>	<b>1</b>

Accident Insurance, Health Insurance, Liability Insurance.		
<p><b>Module IV: Risk Management</b></p> <p>Enterprise Risk Management: Meaning of ERM, Source of risk to an Enterprise, Pure risk, Speculative risk, Strategic risk, Operational risk, Market risk, Credit risk.</p> <p>Risk management models, Integrated risk assessment, Frontiers of ERM, Role of Chief Officer, Prerequisites for ERM.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Insurance Principles and Practice, Misra M.N. and Misra S.R, S .Chand and Co.</li> <li>2. Insurance and Risk Management, Gupta P.K., Himalayan. Publishing House New Delhi.</li> <li>3. Risk Management and Insurance, Jave S. Trieschimam, Sandra G. Gustarson, Robert E Houyt Thomson Sowlla Western, Singapore.</li> <li>4. Risk Management and Insurance, Scoh E Herrington, McGraw Hill New Delhi.</li> </ol>		

**Course Title: Entrepreneurship and Small Business Management****Course Code: BCOM2504****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Knowledge needed to work in, manage or own a business.</li> <li>❖ Varied aspects of small scale industries and entrepreneurship.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Explain the various entrepreneurial skills, functions as well as entrepreneurial development programs.</li> <li>2. Effectively generate and communicate business ideas in a structured environment.</li> <li>3. Identify the opportunities available for the small scale enterprise and selection of suitable site and technology.</li> <li>4. Describe the role of Financial Institutions in the development of small scale business.</li> <li>5. Prepare project report for the financial feasibility of small business.</li> <li>6. Correlate the importance of management fields namely marketing, finance and operations in the context of small business development.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b> The New concept of entrepreneur. Entrepreneurial function, entrepreneurial skills. Entrepreneur development programme. Motivation for entrepreneurs.		<b>30</b>	<b>1</b>
<b>Module II: Small Scale Enterprise</b> Establishing small scale enterprise: opportunities scanning, market, and assessment for small scale enterprise, selection of site and choice of technology.		<b>30</b>	<b>1</b>
<b>Module III: Project Planning and Institutional Arrangements</b> Analysis for financial feasibility, Project report preparation. Institutions for entrepreneurial development, state incentives, role of financial institutions.		<b>30</b>	<b>1</b>
<b>Module IV: Management of Small Business</b> Operating the small-scale enterprises. Issues in financial management, operations management, marketing management,		<b>30</b>	<b>1</b>

organizational relations, and performance assessment.		
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**Suggested Readings:**

1. Lall and Sahai, Entrepreneurship, Excel Books, 2nd Edition.
2. Couger C, Creativity and Innovation, IPP, 1999.
3. Kakkar D. N., Entrepreneurship Development, Wiley Dreamtech.
4. Rai A.K., Entrepreneurship Development, Vikas Publishing.
5. Sehgal and Chaturvedi, Entrepreneurship Development, UDH Publishing, 2013.

**Course Title: Advertising and Brand Management****Course Code: BCOM2505****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ The use of advertising and branding tools in marketing.</li> <li>❖ The advertising and branding policies from development and execution perspectives.</li> <li>❖ The marketing communications in the contexts of classic and new media to develop integrated communication strategies.</li> </ul> <p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Identify advertising decision areas.</li> <li>2. Understand the implications of current trends in advertising and promotion.</li> <li>3. Examine critical marketing factors that influence advertising decisions.</li> <li>4. Develop an advertising campaign plan that reflects an integrated marketing communications (IMC) perspective.</li> <li>5. Understand key issues in crafting and evaluating brand strategies.</li> <li>6. Discuss theories, models, and other analytical tools to make better branding decisions.</li> </ol>		
<p><b>Module I : Introduction to Advertising</b></p> <p>Introduction: Definition, nature and evolution of advertising. Functions, role and criticism of advertising. Social, economic and legal aspects of advertising. Advertising and Marketing Mix. Indian advertising industry.</p> <p>Creative aspects of advertising: copy writing, advertising artwork, copy in conventional media and Cyberspace.</p>		<b>30</b>	<b>1</b>
<p><b>Module II : Advertising Message, Objectives and Effectiveness</b></p> <p>Advertising message: Message objectives, recall, attitude, emotions and feelings, Message tactics.</p> <p>Advertising Objectives: Goals and objectives, DAGMAR. Media strategy: budgeting, approaches and allocation. Media planning types, class, vehicle, scheduling and new media forms.</p> <p>Advertising effectiveness: Pre and post launch research. Advertising in the evolving marketing environment.</p>		<b>30</b>	<b>1</b>
<p><b>Module III : Brand Concept</b></p> <p>Brand concept: Nature and Importance of Brand, Types of brands ,</p>		<b>30</b>	<b>1</b>

Strategic Brand Management Process, Brand Identity perspectives, Brand identity prism and Identity levels. Concepts and Measures of Brand Equity, Brand Loyalty and Measures of Loyalty. Branding strategies: product, line, range and umbrella branding. Brand Image Dimensions.		
<p><b>Module IV: Brand Positioning</b></p> <p>Brand Positioning: Concepts and Definitions, 3 Cs of positioning, Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements. Brand Extension, Managing brands over time, Brand reinforcement, brand revitalization, managing global brands, Branding in different sectors.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Wells W., Burnet J. and Moriarty S. (2007), Advertising: Principles &amp; Practice, Pearson Education.</li> <li>2. Keller K. L., (2008), Strategic Brand Management, Pearson Education.</li> <li>3. Belch, G. E. &amp; Belch, M. A., (2001), Advertising and Promotion, Tata McGraw Hill.</li> </ol>		

**Course Title: Financial Markets, Institutions and Financial Services****Course Code: BCOM2506****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The structure, organization and functioning of the Financial System in India.</li> <li>❖ The new financial instruments and their implications in the existing regulatory framework.</li> </ul>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand the financial system of the country.</li> <li>2. Identify the role of various financial institutions governing the financial market of the country.</li> <li>3. Elaborate the role of different regulatory bodies in the Indian financial market.</li> <li>4. Understand the various markets for transacting in securities.</li> <li>5. Differentiate between primary and secondary market.</li> <li>6. Analyse the role of various intermediaries which facilitate the processing in the financial market.</li> </ol>		
<b>Module I : Introduction</b> Financial system: Meaning, role and functions of a financial system. Organized and unorganized financial system. Components of Financial System: Financial Assets, Financial Intermediaries, Financial Markets: money and capital markets in India. Relevance of various interest/return rates, Regulatory framework, Financial Instruments in brief.		<b>30</b>	<b>1</b>
<b>Module II: Financial Institutions and Regulatory Bodies</b> Money market institutions: Meaning, Role of the Central Bank (RBI) in money markets. Commercial banks: Meaning and Functions. Indigenous Financial Agencies: Bankers, Money lenders, Discount houses, Accepting houses: Meaning and features. Capital Market institutions: Meaning and functions. Merchant Banks, Investment companies, Management Investment companies, Development banks, Mutual Funds. Special Financial Institutions: Factors for their growth. Need, Objectives and functions of IDBI, IFCI, SFCs, ICICI, EXIM Bank of India. Cooperative Banking Institutions: Meaning, definition, principles, features and structure. Non-Banking Finance Companies: Meaning, Role, Types of NBFC services. SEBI: Introduction to SEBI ACT 1992 with latest Amendments, Main Functions of the Board.		<b>30</b>	<b>1</b>



<p><b>Module III: Financial Markets in India</b></p> <p>Capital Markets: Meaning, Role and importance, Development initiatives and reforms in brief. Composition: Primary Markets: Meaning, instruments, New Issue Market: Features, objectives and functions, Constituents or players, Problems and Recent Developments including the concept of book building. Modes of procuring long term funds: Public issue, Rights issue, Bonus issue, Private placement. Secondary Markets.: Meaning, Functions of the stock exchange, Benefits to the community-investors-companies, Listing of securities and its benefits, Stock market indices, Types of dealings, types of securities traded on the Indian stock exchanges, Comparison of the three exchanges: BSE, NSE, OTCEI. Money Markets: Meaning, features of organized and unorganized money markets, Instruments: Treasury Bills, Certificate of Deposits, Commercial Paper, Call money, Commercial bills, Inter-corporate deposits, Inter-bank participation certificates.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV : Financial Services</b></p> <p>Venture Capital Financing: Meaning, Steps in VCF, Methods of VCF, Disinvestment mechanism, VCF in India. Factoring: Meaning, Types, costs and benefits of factoring, difference between factoring and Forfeiting. Leasing: Meaning, Definition, advantages to lessor and lessee, types of leases: operating, finance, leveraged, sales and lease-back, leveraged and cross-border. Underwriting: Meaning and benefits. Credit Rating Agencies: Meaning and role of such agencies. A brief idea about: CRISIL, CARE, ICRA, NSDL, STCI.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. The Indian financial system and Development, Vasant Desai, Himalaya Publishing House.</li> <li>2. Financial Markets and Institutions, Dr. S. Gurusamy, Tata McGraw Hill.</li> <li>3. The Indian Financial System, Dr. Bharti Pathak, Pearson.</li> <li>4. Indian Financial System, M.Y.Khan, Mc.Graw Hill</li> </ol>		

**Course Title: Goods & Services Tax****Course Code: BCOM2601****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>			
<b>LEARNING OUTCOMES:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
	To familiarize students with: <ul style="list-style-type: none"> <li>❖ Basic knowledge of principles and provisions of GST .</li> <li>❖ Relevance of GST in present Indian Tax Scenario and its contribution for economic development.</li> </ul>		
	The students should be able to: <ol style="list-style-type: none"> <li>1. Understand basic of GST and important termologies</li> <li>2. Know the process of registration and documentation required</li> <li>3. Understand the concept of time and place when goods to be supplied</li> <li>4. Understand the payment and computation of GST</li> </ol>		
<b>Module I : Introduction to GST</b>			
Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); Subsuming of taxes.		<b>30</b>	<b>1</b>
<b>Module II: Procedure and Documentation</b>			
Persons liable and not liable for registration, Compulsory registration, Process for registration, Amendment and Cancellation of Registration, Tax Invoice, Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Delivery Challan, E-Waybill, Debit Note, Credit Note. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services.		<b>30</b>	<b>1</b>

<p><b>Module III: Value of Supply and Input tax Credit</b></p> <p>Meaning of supply, intra state and inter state supply, composite and mixed supply, Concept of Time and Value of Supply of goods and services, Eligibility and conditions for taking Input Tax Credit, Apportionment of Credit and Blocked Credits, Tax credit in respect of capital goods, Distribution of credit by Input Service Distributor(ISD), Recovery of Credit.</p>	<b>30</b>	<b>1</b>
<p><b>Module IV: Assessment and Returns</b></p> <p>Levy and collection of tax, Computation of taxable value Payment of Tax-Through Input tax credit, By cash/bank after generation of Online Challan, GST Returns</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. GST &amp; Custom Law, Dr. Vinod K. Singhania, Taxmann Publication</li> <li>2. Simplified Approach to GST: Goods and Services Tax, S K Mishra, Educreation Publication</li> <li>3. GST and Customs Law, CA Anoop Modi and CA Mahesh Gupta, SBPD Publications</li> <li>4. GST: Goods and Services Tax (Readers Manual), Rakesh Kumar, Diamonds Book Publication</li> <li>5. Guide to 'Goods and Services Tax', CA Farooq Haque, Notion Press</li> </ol>		

**Course Title: International Business Management****Course Code: BCOM2602****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	<p>To familiarize students with:</p> <ul style="list-style-type: none"> <li>❖ The theories of international dimensions of Business and external influences affecting the international business organization.</li> <li>❖ The design and structure of International Organizations.</li> <li>❖ Labor market differences and labor compensations and international business strategies.</li> <li>❖ The role of strategies and different policies on the way a business is conducted in international context.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	<p>The students should be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the role of external influences on international business scenario.</li> <li>2. Demonstrate the concept of International Corporations by their organizational design, structure, attitude and strength.</li> <li>3. Describe the role of Human Resources in the international development of managers.</li> <li>4. Identify labor market differences and compensation worldwide.</li> <li>5. Illustrate the functionality of global financial markets, foreign exchange market, exchange rate methods and different international business strategies.</li> <li>6. Develop international business strategies in the global competitive environment.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<p><b>Module I : Dimensions of International Business</b></p> <p>The field of international business, means of engaging in international business, external influences on international business.</p>		<b>30</b>	<b>1</b>
<p><b>Module II : International Corporations</b></p> <p>Design and Structure: Organizational design and structure, forms of organizational structure, their attitudes and strengths. Functional based, area based and matrix structure. Methods of entry.</p>		<b>30</b>	<b>1</b>
<p><b>Module III : Management of Human Resources</b></p> <p>Manager's qualifications and characteristics, international development of Manager, labour market differences, labour compensation.</p>		<b>30</b>	<b>1</b>

<b>Module IV: International Finance and Strategies</b> Balance of Payment, Global financial market, foreign exchange market. Exchange rate determination methods. Global competitiveness and international business strategies. International strategic alliances.	<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> <ol style="list-style-type: none"><li>2. Agarwal, Raj .,International Trade, Excel, 1st Ed.</li><li>3. Albaum, Duerr., International Marketing and Export management, Pearson, 7th Ed.</li><li>4. Cherunilam,F.(2007), International Trade and Export Management ,Himalaya.</li><li>5. Hill C.W. , International Business ,TMH, 5th Ed.</li></ol>		

**Course Title: Strategic Management and Business Policy****Course Code: BCOM2603****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>			
<b>LEARNING OUTCOMES:</b>		<b>No. of Hours</b>	<b>No. of Credits</b>
	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The concepts related to Business Policies and Strategic Management.</li> <li>❖ The ways of framing Business Policies and Strategies at different levels of Management for organizational success and smooth functioning of an organization in today's dynamic environment.</li> </ul>		
	The students should be able to: <ol style="list-style-type: none"> <li>1. Gain acquaintance about business policy.</li> <li>2. Explain the importance of strategic management process.</li> <li>3. Formulate strategies as per the organizational competencies.</li> <li>4. Evaluate different strategies on the basis of organizational constraints and environmental threats.</li> <li>5. Implement strategies within the given resources.</li> <li>6. Control the deviations in the implementation process.</li> </ol>		
<b>Module I: Introduction to Business Policy &amp; Strategic Management</b> Definition, Concept, Objective and Significance, The levels at which strategy operates, Characteristic of Strategic Management, An Overview: Strategic Management Process, Concept of Strategic Decision Making.		<b>30</b>	<b>1</b>
<b>Module II : Strategy Formulation</b> Understanding Strategic Intent: Vision, Mission, Business Definition, Goals and Objectives. Concepts of Strategic Stretch, Leverage & Fit. Environment Appraisal: Concept & Environmental Sector. PEST Analysis. Organizational Appraisal: Concepts & Capability Factors. Porter's Value Chain Model. Framework for developing Strategic Advantage: SWOT Analysis as a Tool for assessing Organizational Capabilities and Environment Opportunities. Type of Strategies: Corporate Level, Business Level and Functional Level. Guidelines for Crafting Successful Business Strategies.		<b>30</b>	<b>1</b>
<b>Module III : Strategy Analysis and Choice</b> Corporate Level Strategy Analysis: BCG Matrix & GE 9 cell Matrix. Business Level Strategy Analysis: Life Cycle Analysis, Porter's Five Forces of Industry Analysis. Concept of Strategic		<b>30</b>	<b>1</b>

Decision Making. Subjective Factors in Strategic Choice and Process of Strategic Choice.		
<p><b>Module IV: Strategy Implementation and Control</b></p> <p>Interrelation between Strategy Formulation and Implementation, Aspects of Strategy Implementation. An overview of Project, Procedural Implementation, Resource Allocation.</p> <p>An Overview of Strategic Evaluation and Control, Strategic Control and Operational Control, Techniques for Strategic Evaluation and Control, Role of Organizational Systems in Evaluation, Mc Kinsey's 7s Framework.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Business Policy &amp; Strategic Management, Azhar Kazmi, Tata McGraw-Hill Education.</li> <li>2. Management Policy and Strategic Management (Concepts, Skills and Practices), R.M. Srivastava, Himalaya Publishing House.</li> <li>3. Business Policy and Strategic Management, P. Subba Rao, Himalaya Publishing House.</li> <li>4. Strategic Planning Formulation of Corporate Strategy, Ramaswamy, Macmillan Publishers India Limited.</li> </ol>		

**Course Title: Security Analysis and Portfolio Management****Course Code: GE27801****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The investment decisions related to financial assets, the risks and the returns involved. ❖ The functioning of securities market alongside the theories and concepts involved in portfolio management.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>LEARNING OUTCOMES:</b>	The students should be able to: 1. Understand the basic concept of investment and decisions related to it. 2. Calculate the risks associated with the security market. 3. Conduct analysis of the security market. 4. Evaluate different propositions by using various pricing methods. 5. Reconstruct the portfolio. 6. Manage the portfolio of an investor on the basis of his risk appetite.		
<b>Module I: Introduction</b> Investment: Meaning, Nature, Scope and Decision Process. Investment Risks: Interest Risk, Market Risk, Inflation Risk, Default Risk, etc. Valuation of Securities. Notion of Dominance.		<b>30</b>	<b>1</b>
<b>Module II : Risk Measurement</b> Techniques of Risk Measurement and their Application. Portfolio Evaluation: Concept of Beta, Classification of Beta-Geared and Ungeared Beta, Project Beta, Portfolio Beta. Securities Market line, Capital Market Line.		<b>30</b>	<b>1</b>
<b>Module III : Security Analysis</b> Fundamental Analysis, Economy, Industry and Company Analysis, and Technical Analysis: Efficient Market Hypothesis; Dow Jones Theory. Measurement of Systematic and Unsystematic Risk.		<b>30</b>	<b>1</b>
<b>Module IV: Portfolio Management</b> Portfolio Analysis, Portfolio Selection and Portfolio Theories: Markowitz Model and Capital Assets Pricing Model. Portfolio Revision, Portfolio Reconstruction and Performance Evaluation of Managed Portfolios. Sharp Ratio, Treynor Ratio: Jensen's Alpha.		<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> 1. Bhalla, V.K. (9th ed., 2003). Investment Management; Security Analysis and Portfolio Management. S. Chand & Co. Ltd. 2. Chandra Prasanna (2002). Investment Analysis and Portfolio Management.			



Tata McGraw Hill, New Delhi.

3. Stephen H. Penman: Financial Statement Analysis and Security Valuation, TMH.
4. Kevin – Security Analysis and Portfolio Management – PHI

**Course Title: Indian Banking System****Course Code: GE27802****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The Indian banking system.</li> <li>❖ The reforms and other developments in the Indian banking.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Analyze the role of Indian banking system in economic development of the country.</li> <li>2. Differentiate between the roles and responsibilities of nationalized and private sector banks in the development process.</li> <li>3. Analyse the changes brought in the functioning of nationalized banks after upcoming of private banks.</li> <li>4. Critically analyse the functioning of RRBs.</li> <li>5. Trace the progress and problems of cooperative societies.</li> <li>6. Evaluate various banking sector reforms and their impact on the banking environment.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Structure and Role of Indian Banking System</b>			
Structure of Indian Banking System, Central bank: Commercial banks, Cooperative banks, Regional Rural Banks, Local Area Banks. Difference between scheduled and non scheduled bank. Role of banking system in the economic growth and development.		<b>30</b>	<b>1</b>
<b>Module II : Nationalized and Private Sector Banks</b>			
Social control over banks, Nationalisation of banks, Arguments for and against nationalisation, Objectives of nationalisation, Progress of nationalized banks pertaining to branch expansion, Deposit mobilization, Credit development and priority sector lending, Lead Bank Scheme.  Private sector banks in India: Their progress and performance after 1969. Foreign banks in India: Their progress, performance and Regulation.		<b>30</b>	<b>1</b>
<b>Module III : RRBs and Cooperative Credit Structure</b>			
Meaning of RRBs, Reasons for establishment of Regional Rural Banks (RRBs), Difference between RRBs and Commercial banks, Objectives of RRBs, Organization and Management of RRBs Functions of RRBs, Progress, performance and problems of RRBs.  Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, progress and problems of: Primary Agricultural Cooperative Credit societies,		<b>30</b>	<b>1</b>

District Central Cooperative banks, State Cooperative Banks. Urban Cooperative Banks, Urban Cooperative Credit Societies.		
<p><b>Module IV: Banking Sector Reforms</b></p> <p>Rationale and objectives of reforms, Problems of nationalized banks, Recommendations of the Narasimham Committee I: Reforms of the committee pertaining to CRR (Cash Reserve Ratio), SLR (Statutory Liquidity Ratio), Interest rate structure, Directed credit programme, Income recognition, Asset classification, Capital adequacy norms, Management of Non Performing Assets (NPAs), Debt Recovery Tribunals. Recommendations of the Narasimham Committee II: Consolidation of banking system, Directed credit programme, Redefining of the NPAs Revision in the Capital adequacy.</p>	<b>30</b>	<b>1</b>
<p><b>Suggested Readings:</b></p> <ol style="list-style-type: none"> <li>1. Financial Sector Reforms and India's Economic Development: N.A.Majumdar, Academic Foundation, New Delhi.</li> <li>2. Central Banking and Economic Development: Vasant Desai, Himalaya Publishing House.</li> <li>3. Banking &amp; Financial Systems, Mithani.D.M., Gordon.E., Himalaya Publishing House;2003.</li> </ol>		

**Course Title: Corporate Tax Planning****Course Code: GE27803****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: <ul style="list-style-type: none"> <li>❖ The concept of corporate tax planning and Indian tax-laws</li> <li>❖ The implications of corporate tax planning for corporate management.</li> </ul>		
<b>LEARNING OUTCOMES:</b>	The students should be able to: <ol style="list-style-type: none"> <li>1. Conceptualize the process of tax planning.</li> <li>2. Differentiate between corporate taxation and individual taxation.</li> <li>3. Draw the impact of taxation planning on financial and managerial decisions.</li> <li>4. Understand basic tax provisions to save tax.</li> <li>5. Calculate deductions and collections at source.</li> <li>6. Calculate advance tax for a given period.</li> </ol>	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b> Concept of tax planning, Tax avoidance and tax evasion. Corporate taxation and individual tax. Tax planning with reference to location, nature and forms of organization of new business.		<b>30</b>	<b>1</b>
<b>Module II : Tax Planning And Financial Management Decisions</b> Tax planning relating to capital structure decision, Dividend policy, Inter corporate, dividends and bonus shares. Tax planning in respect of own or lease, Sale of assets used for scientific research, Make or Buy decisions, Repair, replace, renewal or renovation, and Shutdown or Continue decisions.		<b>30</b>	<b>1</b>
<b>Module III : Special Tax Provisions</b> Tax provisions relating to free trade zones, Infrastructure sector and backward areas. Tax incentives for exports. Tax planning with reference to amalgamation of companies.		<b>30</b>	<b>1</b>
<b>Module IV: Tax Payment</b> Tax deductions and collection at source. Advance payment of tax.		<b>30</b>	<b>1</b>

**Suggested Readings:**

1. Ahuja, G. K. & Gupta, Ravi, Systematic Approach to Income Tax. Allahabad, Bharat Law House.
2. Bhagwati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
3. Kanga, J. B. and Palkhivala, N. A., Income Tax, Bombay, N. M. Tripathi.
4. Singhanian, V.K. Direct Taxes: Law and Practices. Delhi, Taxman.

**Course Title: Foreign Exchange Management****Course Code: GE27804****Course Credit: 4**

<b>COURSE OBJECTIVE:</b>	To familiarize students with: ❖ The foreign exchange market and its regulating bodies. ❖ Arithmetic of foreign exchange.		
<b>LEARNING OUTCOME S:</b>	The students should be able to: 1. Analyse the foreign exchange market and its functionalities. 2. Trace the evolution of the international monetary system. 3. Evaluate different foreign markets on the basis of currency conversions. 4. Calculate the risk associated with foreign exchange. 5. Understand the mechanism of exchange rate. 6. Calculate variations in the exchange rate.	<b>No. of Hours</b>	<b>No. of Credits</b>
<b>Module I: Introduction</b> Concept and Significance of Foreign Exchange, Functions of Foreign Exchange Department, Foreign Exchange Markets, Role of RBI. Exchange Control: Objectives and Methods of Exchange Control, Exchange Control in India, FERA, FEMA		<b>30</b>	<b>1</b>
<b>Module II : International Monetary System</b> Evolution of the international monetary system: Bimetallism, Gold standard, Bretton Woods system, Flexible exchange rate regime, Current exchange rate arrangements.		<b>30</b>	<b>1</b>
<b>Module III : Forex Management</b> Management of foreign exchange with special reference of India. India's forex scenario. BOP crisis of 1990, LERMS, convertibility. Finance function: Financial institutions in international trade. Nonresident accounts: Repatriable and non repatriable, Significance for the economy and bank.		<b>30</b>	<b>1</b>
<b>Module IV: Exchange Rate Mechanism</b> Types of Foreign Exchange Markets and Transactions, Quoting Foreign Exchange Rates, Spread, Official and Free Market Rates, Cross Rates, Forward Rates, Quoting Forward Rates, Organization of the Foreign Exchange Markets, Currency Futures, Currency Options, Currency Swaps.		<b>30</b>	<b>1</b>
<b>Suggested Readings:</b> 1. Bhalla, V.K. International Financial Management, 2 <sup>nd</sup> ed., Dehi, Anmol Publications, 2001. 2. Apte, P.G. International Financial Management. Tata McGraw Hill, New Delhi. 3. Shaprio, Akab C: Multinational Financial Management, Prentice Hall, New Delhi			