

Babu Banarasi Das University Lucknow

School of Management

Course Curriculum

Bachelor of Commerce (Honours) [Effective from Academic Session: 2021-22]

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

Version	3.0
Effective from	1 st July, 2021

Approved by Board of Studies of School of Management on 17 June 2021

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 program focuses to train students with the specialized skill sets best suited to deliver in today's globalized business.

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. In order to achieve the spirit of Learning Outcomes-based Curriculum Framework (LOCF) under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.

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

SUMMER INTERNSHIP:

Summer Internship of 6 to 8 weeks' duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the fifth semester has been provided as Discipline Specific Elective to enable the students to have hands on experience in real life business situations, which will form a part of fifth semester.

RESEARCH PROJECT REPORT:

Research 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. Two neatly typed and hard bound copies of the report will be submitted to the Head of the B.Com. (Hons) program or to the Dean, School of Management. The report will be typed in A-4 size paper.

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

ELECTIVES:

In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Ability Enhancement compulsory course (AECC), Generic Elective (GE), Skill Enhancement Courses (SECs), Discipline Specific Elective Courses (DSEs) and OE (Open Elective) have been included in the structure.

B. Com. (Hons.) course structure has **Twenty Three Core Papers, Two Ability Enhancement compulsory courses, Twelve Generic Elective Courses placed in first four semesters; Six Skill Enhancement Courses placed in third and fourth semesters and Twelve Discipline Specific Elective Courses are placed in the last two semesters and One Open elective in last Semester.** In all, **Thirty** optional courses under three sets of course types (GE, SEC, DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.

One Open Elective is included in the sixth semester which the student has to opt from courses offered by other schools of BBD University.

ELIGIBILITY CRITERIA:

60% or equivalent in plus 2 or equivalent. 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. One credit will be equivalent to One Contact Hours per week.

Programme Outcomes (POs) of B.COM (Honours)	
PO1	Management Knowledge: Students will acquire adequate understanding about management concepts and principles.
PO2	Business Analysis: Use the business and management knowledge gained to analyse the business problems and come up with viable solutions.
PO3	Communication: To impart knowledge to the students towards Business Communication for effective and Professional business management
PO4	Entrepreneurship: Build the entrepreneurship acumen.
PO5	Individual and Team Work: To inculcate the ability for leading a team and develop group behaviour in achievement of individual, group and organizational goals.
PO6	Regulatory Framework: To understand and discuss the broad legal and regulatory framework governing business activities.
PO7	Ethics: To recognize and solve business problems in an ethical manner for continuous development of business venture.
PO8	Technology Orientation: To develop competency in the use of technology in modern organizational operations.
PO9	Conduct Investigations : To stimulate an interest in research and its applications to find solutions for business problems.
PO10	The Business Leader and Society: To provide an environment that challenges the students' mind through competitive education which emphasizes on inculcating values, thus transforming them into socially responsible managers and business leaders.
PO11	Environment and Sustainability: Understand the relevant issues of environmental concern and sustainable development.
PO12	Life Long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes (PSOs) of B.COM (Honours)	
PSO1	To make students eligible for post graduation program such as M.Com, MBA, MFA etc and also develop interest in pursuing professional courses such as CA, CS etc.
PSO2	The commerce and finance focused curriculum and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

Babu Banarasi Das University, Lucknow**SCHOOL OF MANAGEMENT****Bcom (H) (Program Code: 78)**

Session

2021-22

Proposed PO MATRIX FOR ALL COURSES														
Course Code and Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
BCOM3101 Financial Accounting	0.6	1.6	0.1	1.7	0.9	0.6	0.6	1.1	1.3	0.1	0.1	1.1	2.9	2.7
BCOM3102 Business Laws	1.2	1.2	0.4	1.4	1.0	2.4	1.6	0.8	0.6	0.8	0.4	1.4	1.8	1.6
BCOM3103 Business Statistics	0.3	1.0	0.3	1.0	0.7	0.5	0.5	1.3	1.5	0.5	0.3	1.8	1.7	1.8
BCOM3104 Business Economics	0.6	2.0	0.4	1.6	1.4	0.6	0.6	2.0	1.4	0.8	0.4	1.8	1.8	1.6
GE37801 Personal Finance & Planning	0.4	1.6	0.4	2.4	2.0	1.6	0.6	1.6	2.2	1.6	0.4	2.2	2.2	2.2
GE37802 Accounting for Everyone	0.4	2.0	0.4	2.0	1.8	1.4	0.6	2.0	1.6	0.4	0.4	2.0	2.2	2.0
GE37803 People Management	1.4	1.7	0.7	1.9	0.4	2.0	0.7	1.0	1.4	1.6	0.3	2.0	1.6	1.4
BCOM3201 Business Communication	1.1	1.1	1.8	0.3	0.5	0.6	0.1	0.8	0.3	0.6	0.3	0.4	2.8	0.3
BCOM3202 Corporate Accounting	0.4	1.6	0.4	1.8	0.4	1.6	0.4	1.0	1.6	0.6	0.4	1.6	2.0	2.0
BCOM3203 Corporate Law	0.4	1.0	1.2	2.0	1.2	0.2	0.8	0.6	1.6	1.6	0.4	1.6	1.8	1.4
BCOM3204 Business Organisation and Management	1.6	1.0	1.6	1.2	1.4	1.6	1.0	0.6	1.4	1.4	0.4	1.4	1.6	1.2
BCOM3205 Macro Economics	0.4	1.4	0.4	2.2	1.2	0.8	0.4	1.8	1.4	0.4	0.4	2.0	2.2	2.2
GE37804 Financial Literacy	0.3	1.7	0.8	2.2	1.3	0.3	0.3	1.0	1.8	0.5	0.3	2.2	1.8	2.0

GE37805 Basics of Management	0.6	1.4	0.8	1.6	1.8	0.4	0.4	1.4	1.8	2.2	0.4	2.0	1.8	1.4
GE37806 Public Administration and Business	0.3	0.7	0.3	0.5	0.5	0.7	0.3	0.3	1.3	0.3	0.3	1.8	1.2	1.2
BCOM3301 Business Environment	1.3	1.3	0.3	0.5	0.5	1.3	0.5	0.5	0.5	1.2	0.5	1.0	2.0	2.0
BCOM3302 Income Tax Law and Practice	0.4	1.4	0.4	2.0	0.4	1.4	0.4	1.2	1.6	0.4	0.4	1.8	1.8	2.0
BCOM3303 Indian Economy	0.4	0.6	0.4	0.6	0.8	1.0	0.4	0.8	1.8	1.0	0.4	1.8	1.6	1.8
BCOM3304 E-Commerce	0.4	1.0	0.8	1.2	1.8	1.0	1.4	1.4	1.4	1.0	0.4	1.8	1.4	1.4
GE37807 Investing in Stock Markets	0.4	0.8	0.4	1.0	2.0	1.2	0.6	1.2	2.6	1.0	0.4	1.8	2.2	2.2
GE37808 Project Management	0.4	2.8	0.4	2.8	1.6	0.6	0.4	1.6	2.4	1.8	0.4	2.6	2.4	2.6
GE37809 Good Governance	0.3	1.1	0.6	0.7	1.1	1.1	0.9	0.9	1.1	0.7	0.3	1.6	1.3	1.0
SEC37801 Collecting Bargaining & Negotiation Skills	0.5	1.3	1.0	1.8	2.5	0.8	0.8	0.8	1.0	2.8	0.5	1.8	1.5	1.8
SEC37802 Training & Development	0.6	1.6	0.6	1.0	1.8	0.6	0.0	0.4	1.4	1.6	0.4	1.4	1.6	1.2
SEC37803 Stock market Operations	0.5	1.3	0.5	1.8	2.0	1.3	0.8	1.5	1.5	1.3	0.5	2.3	2.5	2.3
BCOM3401 Cost Accounting	0.4	1.4	0.4	0.6	0.8	0.4	0.4	0.2	0.2	0.2	0.2	0.2	3.0	2.0
BCOM3402 Business Mathematics	0.0	1.2	0.0	0.0	0.0	0.0	0.4	0.0	0.4	0.0	0.0	0.8	2.2	1.0
BCOM3403 Risk Management	0.8	2.0	0.2	0.2	0.6	0.4	0.4	1.0	0.4	0.2	0.2	1.0	2.0	1.0
BCOM3404 Personal Tax Planning and Tax Management	0.5	0.3	0.3	0.3	0.0	2.2	0.5	0.7	0.2	0.0	0.3	0.3	3.0	2.0
GE37810 Digital Marketing	0.2	0.6	0.4	0.8	0.4	1.2	0.2	2.2	0.2	0.4	0.6	0.6	3.0	1.2

GE37811 Creativity and Innovation	0.2	0.8	0.4	3.0	0.4	0.0	0.4	0.6	0.2	0.6	0.2	0.8	3.0	3.0
GE37812 Sustainable Development	0.8	0.8	0.5	0.0	0.3	1.0	0.5	0.3	0.3	0.3	2.5	0.5	3.0	1.8
SEC37804 New Venture Planning and Development	0.6	1.2	0.4	2.2	0.6	0.2	0.4	0.2	0.4	0.6	0.2	0.4	2.4	2.2
SEC37805 Cyber Security	0.0	0.2	0.0	0.2	0.2	1.8	0.0	2.2	0.2	0.0	0.6	0.6	3.0	1.4
SEC37806 Event Management	0.2	0.6	0.8	0.6	2.0	0.0	0.2	0.6	0.2	0.8	0.4	0.6	2.8	1.6
BCOM3501 Principles of Marketing	0.8	0.8	0.4	0.6	0.6	1.2	0.8	0.4	0.8	1.6	1.0	1.0	1.0	1.6
BCOM3502 Financial Management	0.7	0.8	0.2	0.8	0.7	1.0	0.7	0.5	0.3	0.5	1.0	0.3	0.7	1.0
BCOM3503 Banking and Insurance	0.0	1.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
BCOM3504 Management Accounting	0.8	0.8	0.3	0.5	0.5	1.2	0.7	0.5	0.8	1.5	1.0	0.8	1.0	1.5
DSE37801 Entrepreneurship Development	1.0	1.0	0.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0	2.0
DSE37802 Advertising and Personal Selling	0.5	0.2	0.5	0.5	0.3	1.3	0.2	0.2	0.3	0.3	0.3	0.3	1.3	1.7
DSE37804 Advanced Financial Accounting	0.7	0.7	0.4	0.6	0.4	0.3	0.3	0.1	0.3	0.3	0.4	0.3	1.3	1.3
DSE37805 Financial Services	0.8	0.8	0.4	0.6	0.6	1.2	0.8	0.4	0.8	1.6	1.0	1.0	1.0	1.6
DSE37806 Auditing	1.0	1.0	0.0	0.0	0.0	2.0	1.8	0.0	0.6	0.6	0.4	1.0	1.2	1.0
BCOM3601 Goods & Services Tax & Custom Law	1.2	0.8	0.0	0.4	0.0	1.2	0.8	0.8	0.2	0.2	0.2	0.6	1.2	1.2
DSE37807 Investment Management	0.4	0.8	0.4	0.6	0.6	1.2	0.2	0.4	0.6	0.8	0.6	1.2	0.8	0.8
DSE37808 Consumer Affairs and Sovereignty	1.0	0.6	1.0	2.2	0.0	0.8	0.8	0.6	0.6	0.4	1.0	0.2	0.8	1.6

DSE37809 Human Resource Management	1.0	1.0	0.0	1.1	2.0	0.0	0.0	0.0	0.0	1.0	0.4	0.0	2.0	2.0
DSE37810 Business Research Methods and Project Work	1.0	1.0	0.0	0.0	0.0	1.2	0.8	0.8	0.2	0.2	0.2	0.6	1.0	1.0
DSE37811 International Business	0.4	0.8	0.4	0.6	0.6	1.2	0.2	0.4	0.6	0.8	0.6	1.2	0.8	0.8
DSE37812 Business Ethics and Human Values	1.0	1.2	0.2	0.0	1.0	0.0	2.4	0.0	0.2	2.4	0.8	1.0	1.0	1.0

B.COM. (H) PROGRAMME

SEMESTER I										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
AECC-1	Theory		Environmental Studies*	4	0	0	40	60	100	4
C-1	Theory	BCOM3101	Financial Accounting	3	1	0	40	60	100	4
C-2	Theory	BCOM3102	Business Laws	3	1	0	40	60	100	4
C-3	Theory	BCOM3103	Business Statistics	3	1	0	40	60	100	4
C-4	Theory	BCOM3104	Business Economics	3	1	0	40	60	100	4
GE-1	Theory		Generic Elective	3	1	0	40	60	100	4
	Practical	GP3101	General Proficiency				100		100	1
TOTAL									700	25

* The Syllabus will be offered by School of Basic Sciences

One Generic Elective (GE-1) can be opted from

GE-1	Code	Course Title
	GE37801	Personal Finance & Planning
	GE37802	Accounting for Everyone
	GE37803	People Management

SEMESTER II										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
AECC-2	Theory	BCOM3201	Business Communication	3	1	0	40	60	100	4
C-5	Theory	BCOM3202	Corporate Accounting	2	2	0	40	60	100	4
C-6	Theory	BCOM3203	Corporate Law	4	0	0	40	60	100	4
C-7	Theory	BCOM3204	Business Organisation and Management	4	0	0	40	60	100	4
C-8	Theory	BCOM3205	Macro Economics	3	1	0	40	60	100	4
GE-2	Theory		Generic Elective	3	1	0	40	60	100	4
	Practical	GP3201	General Proficiency				100		100	1
TOTAL									700	25

One Generic Elective (GE-2) can be opted from

GE-2	Code	Course Title
	GE37804	Financial Literacy
	GE37805	Basics of Management
	GE37806	Public Administration and Business

SEMESTER III										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
C-9	Theory	BCOM3301	Business Environment	4	0	0	40	60	100	4
C-10	Theory	BCOM3302	Income Tax Law and Practice	3	1	0	40	60	100	4
C-11	Theory	BCOM3303	Indian Economy	3	1	0	40	60	100	4
C-12	Theory	BCOM3304	E-Commerce	3	1	0	40	60	100	4
GE-3	Theory		Generic Elective	3	1	0	40	60	100	4
SEC-1	Theory		Skill Enhancement Course	3	1	0	40	60	100	4
	Practical	GP3301	General Proficiency				100		100	1
TOTAL									700	25

One Generic Elective (GE-3) can be opted from

GE-3	Code	Course Title
	GE37807	Investing in Stock Markets
	GE37808	Project Management
	GE37809	Good Governance

One Skill Enhancement Course (SEC-1) can be opted from

SEC-1	Code	Course Title
	SEC37801	Collecting Bargaining & Negotiation Skills
	SEC37802	Training & Development
	SEC37803	Stock Market Operations

SEMESTER IV										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
C-13	Theory	BCOM3401	Cost Accounting	3	1	0	40	60	100	4
C-14	Theory	BCOM3402	Business Mathematics	2	2	0	40	60	100	4
C-15	Theory	BCOM3403	Risk Management	3	1	0	40	60	100	4
C-16	Theory	BCOM3404	Personal Tax Planning and Tax Management	3	1	0	40	60	100	4
GE-4	Theory		Generic Elective	3	1	0	40	60	100	4
SEC-2	Theory		Skill Enhancement Course	3	1	0	40	60	100	4
	Practical	GP3401	General Proficiency				100		100	1
TOTAL									700	25

One Generic Elective (GE-4) can be opted from

GE-4	Code	Course Title
	GE37810	Digital Marketing
	GE37811	Creativity and Innovation
	GE37812	Sustainable Development

One Skill Enhancement Course (SEC-2) can be opted from

SEC-2	Code	Course Title
	SEC37804	New Venture Planning and Development
	SEC37805	Cyber Security
	SEC37806	Event Management

SEMESTER V										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
C-17	Theory	BCOM3501	Principles of Marketing	4	0	0	40	60	100	4
C-18	Theory	BCOM3502	Financial Management	3	1	0	40	60	100	4
C-19	Theory	BCOM3503	Banking and Insurance	4	0	0	40	60	100	4
C-20	Theory	BCOM3504	Management Accounting	3	1	0	40	60	100	4
DSE-1	Theory ⁺		Discipline Specific Enhancement Course	4	0	0	40	60	100	4
DSE-2	Theory		Discipline Specific Enhancement Course	3	1	0	40	60	100	4
	Practical	GP3501	General Proficiency				100		100	1
TOTAL									700	25

One Discipline Specific Enhancement Course (DSE-1) can be opted from

DSE-1	Code	Course Title
	DSE37801	Entrepreneurship Development
	DSE37802	Advertising and Personal Selling
	DSE37803	Summer Internship ⁺

+ If the student opt for Summer Internship, then it will be treated as Practical Paper.

One Discipline Specific Enhancement Course (DSE-2) can be opted from

DSE-2	Code	Course Title
	DSE37804	Advanced Financial Accounting
	DSE37805	Financial Services
	DSE37806	Auditing

SEMESTER VI										
Course Category	Theory/ Practical	Course Code	Course Title	Contact Hours			Evaluation Scheme			Credits
				L	T	P	CIA	ESE	Total	
C-21	Theory	BCOM3601	Goods & Services Tax & Custom Law	4	0	0	40	60	100	4
C-22	Practical	BCOM3602	Research Project Report				40	60	100	4
C-23	Practical	BCOM3603	Comprehensive Viva Voce				40	60	100	4
DSE-3	Theory		Discipline Specific Enhancement Course	3	1	0	40	60	100	4
DSE-4	Theory		Discipline Specific Enhancement Course	3	1	0	40	60	100	4
OE	Theory		Open Elective **	4	0	0	40	60	100	4
	Practical	GP3601	General Proficiency				100		100	1
TOTAL									700	25

**** The Open Elective (OE) will be offered by other schools**

One Discipline Specific Enhancement Course (DSE-3) can be opted from

DSE-3	Code	Course Title
	DSE37807	Investment Management
	DSE37808	Consumer Affairs and Sovereignty
	DSE37809	Human Resource Management

One Discipline Specific Enhancement Course (DSE-4) can be opted from

DSE-4	Code	Course Title
	DSE37810	Business Research Methods and Project Work
	DSE37811	International Business
	DSE37812	Business Ethics and Human Values

BACHELOR OF COMMERCE (HONOURS)**Course Title: FINANCIAL ACCOUNTING****Course Code: BCOM3101****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ To acquire conceptual knowledge on financial accounting, ❖ To impart skills for recording various kinds of business transactions and to prepare financial statements. 		
LEARNING OUTCOMES:	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements; 2. Demonstrate accounting process under computerized accounting system; 3. Measure business income applying relevant accounting standards; 4. Evaluate the importance of depreciation and inventories in financial statements; 5. Prepare cash book and other accounts necessary while running a business; 6. Prepare financial statements of sole proprietors and partnership firms; 7. Prepare accounts for inland branches and not-for-profit organisations. 	No of Hours	No. of Credits
Module:(a) Theoretical Framework i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. ii. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure. iii. Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS. (b) Accounting Process From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.		15	1

Module II: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.	15	1
Module III: Accounting for Depreciation The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.	15	1
Module IV: Financial Statements of Sole Proprietorship and Partnership Firms Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software). Accounting for Branch Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Note: 1. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered. 2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.	15	1
Practical Exercises: The learners are required to: 1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein. 2. Collect and examine the balance sheets of business Organisations to study how these are prepared. 3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. 5. Prepare financial statements manually and using appropriate software. 6. Prepare accounts of Inland Branches. 7. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.		

Suggested Readings:

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. (2019). *Financial Accounting*. Guwahati: Gayatri Publications.
- Horngren, C. T., & Philbrick, D. (2017). *Introduction to Financial Accounting*. London: Pearson Education.
- Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Tulsian, P. C. (2002). *Financial Accounting*. Chennai: Pearson Education.

Course Title: BUSINESS LAW**Course Code: BCOM3102****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ Important aspects of legal environment of business; ❖ To make them study how various special contracts are brought into force; and ❖ To impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers. 		
LEARNING OUTCOMES:	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Examine various aspects of entering into a contract and implications of different types of contract; 2. Interpret the regulation governing the Contract of Sale of Goods; 3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership; 4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers; 5. Explain the law governing regulation and management of foreign exchange under FEMA. 	No. of Hours	No. of Credits
Module: Indian Contract Act, 1872 Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.		15	1
Module II: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.		15	1
Module III: Sale of Goods Act, 1930 and Competition Act, 2002 Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of		15	1

sale and right of unpaid seller. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;		
Module IV: Consumer Protection Act, 2019 and Exchange Management Act, 1999 Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties Exchange Management Act, 1999 Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Enlist steps involved in execution of contract. 2. Enlist steps involved in agreement to sale. 3. Enlist steps involved in discharge of contract. 4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc. 5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc. 		
Suggested Readings: Bose, D. C. (2008). <i>Business Law</i> . New Delhi: PHI Limited. Chopra, R. K. (2015). <i>Business Laws</i> . New Delhi: Himalaya Publishing House. Kuchhal, M. C., & Kuchhal, V. (2018). <i>Business Laws</i> . New Delhi: Vikas Publishing. Singh, A. (2009). <i>Business Law</i> . Delhi: Eastern Book Company.		

Course Title: BUSINESS STATISTICS**Course Code: BCOM3103****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ Quantitative information and statistical ideas for business decision making. ❖ Recognition of patterns through statistical diagrams. ❖ Formulation and solution of linear programming problems. ❖ Probability and its application in business decisions. 		
LEARNING OUTCOMES:	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Apply a basic knowledge of statistics to business disciplines; 2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities; 3. Apply appropriate graphical and numerical descriptive statistics for different types of data; 4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context; 5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context; 6. Use simple/multiple regression models to analyze the underlying relationships between the variables 	No. of Hours	No. of Credits
Module:: Statistical Data and Descriptive Statistics Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.		15	1
Module II: Probability and Probability Distributions Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications.		15	1

Probability distributions: (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. (c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications		
Module III: Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.	15	1
Module IV: Index Number Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Time Series Analysis Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages	15	1
Practical Exercises: The learners are required to: 1. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources. 2. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc. 3. Prepare Consumer Price Index Numbers and Time series Analysis		
Suggested Readings: Anderson, D. R. (2014). <i>Statistics for learners of Economics and Business</i> . Boston: Cengage Learning. Gupta, S. P., & Gupta, A. (2014). <i>Business Statistics: Statistical Methods</i> . New Delhi: S. Chand Publishing. Hazarika, P. (2017). <i>A Textbook of Business Statistics</i> . New Delhi: S. Chand Publishing. Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). <i>Statistics for Management</i> . London: Pearson Education. Siegel, A. F. (2011). <i>Practical Business Statistics</i> . Cambridge: Academic Press. Thukral, J. K. (2016). <i>Business Statistics</i> , New Delhi: Taxmann Publication. Vohra, N. D. (2017). <i>Business Statistics</i> , New Delhi: McGraw-Hill Education India.		

Course Title: BUSINESS ECONOMICS**Course Code: BCOM3104****Course Credit: 4**

COURSE OBJECTIVE	To familiarize students with:- ❖ The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts		
LEARNING OUTCOMES	After the completion of the course, the learners will be able to: 1. Examine how different economic systems function and evaluate implications of various economic decisions; 2. Examine how consumers try to maximize their satisfaction by spending on different goods; 3. Analyze the relationship between inputs used in production and the resulting outputs and costs; 4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations; 5. Examine various facets of pricing under different market situations	No. of Hours	No. of Credits
Module I: Concept of Business Economics & Consumer Behaviour: Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory		15	1
Module II: Elasticity of Demand Theory of Demand and supply The elasticity of demand – Concept, kinds-price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting		15	1
Module III: Production and cost Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.		15	1
Module IV: Pricing & Market		15	1

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations;		
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Apply concept of demand analysis in real life; 2. Study various effects in changes in demand and supply in consumption; 3. Visit local markets and classify firms into various markets; 4. Visit any industrial unit and study its production process; 5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply; 6. Visit any industrial unit and classify its cost into fixed and variable costs; 7. Analyze the effects of changes in demand and supply on pricing policies. 		
Suggested Readings <ol style="list-style-type: none"> 1. Ahuja, H. L. (2019). <i>Theory of Micro Economics</i>. New Delhi: Sultan Chand Publishing House. 2. Koutsoyannis, A. (1975). <i>Modern Microeconomics</i>. London: Palgrave Macmillan. 3. Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Business Economics Theory & Applications</i>. New Delhi: International Book House Pvt. Ltd. 4. Adhikari, M. (2000). <i>Business Economics</i>. New Delhi: Excel Books. 5. Kennedy, M. J. (2010). <i>Micro Economics</i>. Mumbai: Himalaya Publishing House. 6. Seth, M. L. (2017). <i>Micro Economics</i>. Agra: Lakshmi Narain Agarwal Educational Publishers. 7. Relevant study material of ICAI: www.icai.org. 		

Course Title: PERSONAL FINANCE AND PLANNING**Course Code: GE37801****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ Different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and ❖ To develop the necessary knowledge and skills for effective financial planning. 		
LEARNING OUTCOMES:	After completion of this course, learners will be able to: <ol style="list-style-type: none"> 1. Explain the meaning and appreciate the relevance of Financial Planning; 2. Familiarize with regard to the concept of Investment Planning and its methods; 3. Examine the scope and ways of Personal Tax Planning; 4. Analyze Insurance Planning and its relevance; 5. Develop an insight in to retirement planning and its relevance. 	No. of Hours	No. of Credits
Module Introduction to Financial Planning Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.		15	1
Module II: Investment Planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments-financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.		15	1
Module III: Personal Tax Planning Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.		15	1
Module IV: Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies. Retirement Benefits Planning Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.		15	1

Practical Exercises:

The learners are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

Suggested Readings:

Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. New Delhi: Taxmann Publication.

Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.

Sinha, M. (2008). *Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.

Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.

Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publication Gupta, R. L.,

&Radhaswamy, M. (2014). *Financial Accounting*. New Delhi: S. Chand Publishing.

Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.

Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.

Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Course Title: ACCOUNTING FOR EVERYONE**Course Code: GE37802****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To acquire basic knowledge on financial accounting and ❖ To impart preliminary skills for recording various kinds of financial transactions	No. of Hours	No. of Credits
LEARNING OUTCOMES:	After completion of this course, learners will be able to: 1. Analyze various terms used in accounting; 2. Make accounting entries and prepare cash book and other accounts necessary while running a business; 3. Prepare profit and loss account and balance sheet; 4. Prepare accounts based on accounting software; 5. Analyze information from company's annual report.		
Module : Introduction to Accounting Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		15	1
Module II: Transactions and recording of transactions Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.		15	1
Module III: Preparation of Financial Statements Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.		15	1
Module IV: Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		15	1
Practical Exercises: The learners are required to: 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios			

and content analysis including textual analysis.

2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

Suggested Readings:

- Hatfield, L. (2019). *Accounting Basics*. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.
- Siddiqui, S. A. (2008). *Book Keeping & Accountancy*. New Delhi: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Mukharji, A., & Hanif, M. (2015). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2015). *Financial Accounting*. Oxford: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). *Financial Accounting*. New Delhi: Kalyani Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Financial Accounting*. New Delhi: S. Chand Publishing.
- Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Course Title: PEOPLE MANAGEMENT**Course Code: GE37803****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ What it means to be an effective people manager. ❖ To develop leadership and communication skills and manage people in an Organisation effectively 		
LEARNING OUTCOMES:	After completion of this course, learners will be able to: <ol style="list-style-type: none"> (a) Perform meditation techniques (Brain stilling exercise) for mind management; (b) Create a personal development plan for oneself; (c) Demonstrate decision making skills and prepare Time Management framework in real life situations; Analyze the applicability of People First Strategy in an Organisation; Demonstrate team building skills and leadership qualities; Conduct team evaluation and assessment; Demonstrate skills to resolve conflicts in an Organisation and lead teams. 	No. of Hours	No. of Credits
Module Managing and Evaluating Oneself & Motivating Others Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.		15	1
Module II: Building Team and Peer Networks Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.		15	1
Module III: Managing Evaluation and Assessment Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.		15	1
Module IV: Leading People & Resolving Conflicts Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.		15	1

Practical Exercises:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an Organisation based on a case study.
5. Participate in role play on active listening in an Organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of learners of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. Participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyze case study on High Performing Organisational culture.

Suggested Readings:

Wellington, P. (2011). *Effective People Management: Improve Performance Delegate More Effectively*. London: Kogan Page Publishers.

Thomas, M. (2007). *Mastering People Management*. London: Thorogood Publishing.

Randall, J., & Sim, A. J. (2013). *Managing People at Work*. Abingdon: Routledge.

Thomson, R., & Thomson, A. (2012). *Managing People*. Abingdon: Routledge..

Course Title: BUSINESS COMMUNICATION**Course Code: BCOM3201****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ Professional communication: written and oral. ❖ Aspects of work team communication, electronic communication and business correspondence planning. ❖ Facets of report writing. 		
LEARNING OUTCOMES:	The students should be able to: <ol style="list-style-type: none"> 1. Develop their ability to write and speak efficiently in the workplace. 2. Develop effective interpersonal communication skills. 3. Understand and utilize constructive negotiation and conflict management skills. 4. Use communication technology appropriately and effectively. 5. Prepare letters that meet professional standards of format, presentation and style. 6. Develop clear and meaningful understanding of business reports and its characteristics. 7. Understand how to gather and organize information for a report. 8. Plan, proof-read and edit copies of business correspondence. 	No. of Hours	No. of Credits
Module I: Understanding Business Communication 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.		15	1
Module II: Work Team Communication Communication in work team: Group communication, Initial group goals, Solving group problems: negotiation and conflict, Group Decision Making. Listening skills.		15	1
Module III: Technology and Communication Accessing electronic information: internet, internet protocol, browsing and searching the internet. Sharing electronic information: Word processing, MS-Word. E-mail: Effective 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		15	1
Module IV: Report Writing 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.		15	1

Suggested Readings:

1. Kaul A., Business Communication, PHI Learning Pvt. Ltd.
2. Sharma, R.C. and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw-Hill.
3. Ober Scot, Contemporary Business Communication, Cengage Learning.

Course Title: CORPORATE ACCOUNTING**Course Code: BCOM3202****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ to acquire conceptual knowledge of corporate accounting system and ❖ to learn the techniques of preparing the financial statements of companies 	No. of Hrs	No. of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Describe the rationale, merits, and demerits of issuing bonus shares for a company; 2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software; 3. Prepare balance sheet after Internal Reconstruction of company; 4. Analyse the case study of major amalgamations of companies in India; 5. Describe the process of e-filing of annual reports of companies 		
Module I: Accounting for Share Capital & Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. <i>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</i>		15	1
Module II:: Preparation of Financial Statements of Companies including one Person Company Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software. <i>(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)</i>		15	1
Module III: Internal Reconstruction and Profit or Loss Prior to Incorporation (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation. Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination;		15	1

Module IV: Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises	15	1
Practical Exercises: The learners are required to: 1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares. 2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not. 3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report. 4. Prepare financial statements using appropriate software. 5. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements.		
Suggested Readings: 1. Bergeron, B. (2003). <i>Essentials of XBRL: Financial Reporting in the 21st Century</i> . New Jersey: John Wiley & Sons. 2. Dam, B. B. &Gautam, H. C. (2019). <i>Corporate Accounting</i> . Guwahati: Gayatri Publications. 3. Goyal, B. K. (2019). <i>Corporate Accounting</i> . New Delhi: Taxmann Publication. 4. Goyal, V. K., &Goyal, R. (2012). <i>Corporate Accounting</i> . New Delhi: PHI Learning. 5. Jain, S. P., &Narang, K. L. (2015). <i>Corporate Accounting</i> . New Delhi: Kalyani Publishers. 6. Monga, J. R. (2019). <i>Fundamentals of Corporate Accounting</i> . New Delhi: Mayur Paperbacks. 7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). <i>Corporate Accounting</i> . New Delhi: Vikas Publishing House. 8. Mukherjee, A., &Hanif, M. (2005). <i>Corporate Accounting</i> . New Delhi: Tata McGraw Hill Education. 9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). <i>Advanced Accounts. Vol.-II</i> . New Delhi: S. Chand Publishing. 10. Sehgal, A. (2011). <i>Fundamentals of Corporate Accounting</i> . New Delhi: Taxmann Publication. 11. Tulsian, P. C., &Tulsian, B. (2016). <i>Corporate Accounting</i> . S. New Delhi: Chand Publishing.		

Course Title: CORPORATE LAW**Course Code: BCOM3203****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To impart the learners working knowledge of the provisions of the Companies Act, 2013.		
LEARNING OUTCOMES:	After completion of the course, Students will be able to: 1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares; 2. Synthesize company processes, meetings, and decisions; 3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company; 4. Determine the role of Board of directors and their legal position; 5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers	No. of Hours	No. of Credits
Module I: Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.		15	1
Module II: Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. Dividends & Accounts Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility		15	1
Module III:: Directors and their Powers Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.		15	1

<p>Module IV:(a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.</p> <p>(b): National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.</p>	15	1
<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1) Enlist the content of the prospectus 2) Prepare a hypothetical notice, resolutions, and minutes of a meeting. 3) Read the Annual Report and Financial Statements of a company and prepare a report on the same. 		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Chadha R., & Chadha, S. (2018). <i>Company Laws</i>. Delhi: Scholar Tech Press. 2. Hicks, A., & Goo, S. H. (2017). <i>Cases and Material on Company Law</i>. Oxford: Oxford University Press. 3. Kuchhal, M. C., & Kuchhal, A. (2020). <i>Corporate Laws</i>. New Delhi: Shree Mahavir Book Depot. 4. Kumar, A. (2019). <i>Corporate Laws</i>. New Delhi: Taxmann Publication. 5. Sharma, J. P. (2018). <i>An Easy Approach to Corporate Laws</i>. New Delhi: Ane Books Pvt. Ltd. 		

Course Title: BUSINESS ORGANISATION & MANAGEMENT**Course Code: BCOM3204****Course Credit:4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To acquaint with the basics of Business concepts and functions, forms of Business Organisation and functions of Management		
LEARNING OUTCOMES:	After completion of the course, the learners will be able to: 1. Distinguish and explain each form of business. 2. Prepare draft of Article of Association & Memorandum of Association for a business; 3. Explain principles and functions of management implemented in the organisation; 4. Identify and explain the managerial skills used in business; 5. Analyse the concept of Delegation of Authority, coordination, and control.	No. of Hours	No. of Credits
Module I: Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership.		15	1
Module II: Joint Stock Company Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation. Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies – Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).		15	1
Module III: Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.		15	1
Module IV: Principles and Functions of Management & Authority and Coordination Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.		15	1

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination.		
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice. 2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1. 3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation. 4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation. 5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation. 		
Suggested Readings: <ol style="list-style-type: none"> 1. Basu, C. R. (1998). <i>Business Organization and Management</i>. New Delhi: McGraw Hill 2. Chhabra, T. N. (2011). <i>Business Organization and Management</i>. New Delhi: Sun India Publications. 3. Gupta, C. B. (2011). <i>Modern Business Organization</i>. New Delhi: Mayur Paperbacks. 4. Kaul, V. K. (2012). <i>Business Organization and Management, Text and Cases</i>. New Delhi: Pearson Education. 5. Koontz, H., &Weihrich, H. (2008). <i>Essentials of Management</i>. New York: McGraw Hill Education. 6. Singh, B. P., & Singh, A. K. (2002). <i>Essentials of Management</i>. New Delhi: Excel Books. 		

Course Title: MACRO ECONOMICS**Course Code: BCOM3205****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.		
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Explain the basic concepts related to national income, employment, savings, investments monetary theory, savings, and investment function. 2. Measure National Income and examine the problems related to measurement of national income in context to India. 3. Evaluate the role of consumption, saving and investment in an economy. 4. Evaluate the impact of various economic phenomena like inflation and deflation. 5. Explain concepts like business cycle, multiplier, accelerator and demonetization.	No. of Hours	No. of Credits
Module I: Nature and Scope of Macro Economics Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings and investments. National Income National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price Measurement-of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.		15	1
Module II: Macro-Economic theory Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.		15	1
Module III: Savings and Investment Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment,		15	1

Module IV: Value of Money Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Prepare a statement of items to be included and excluded while calculating national income; 2. Develop a flow chart of different sectors contribution to national income; 3. Establish relation between investment and consumption function by way of hypothetical data; 4. Prepare a flow chart showing the effect of multiplier function on economy; 5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate; 6. Prepare a chart indicating impact of inflation on different sectors of economy; 7. Diagrammatically explain effects of recession on savings, development, and employment; 8. Explain effects of demonetization on different sectors through charts. 		
Suggested Readings: <ol style="list-style-type: none"> 1. Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Economics Theory & Applications</i>. New Delhi: International Book House Pvt. Ltd. 2. Cohn, S. M. (2015). <i>Reintroducing Macro Economics: A Critical Approach</i>. Abingdon: Routledge. 3. Dwivedi, D. N. (2019). <i>Macro Economics</i>. Chennai: Mc G raw Hill Education. 4. Mankiw, N. G. (2012). <i>Principles of Macroeconomics</i>. Boston: Cengage Learning. 5. Mithani, D. M. (2019). <i>Macro Economics</i>. Mumbai: Himalaya Publishing House Pvt. Ltd. 6. Muniraju, M., & Podder, K. (2014). <i>Macro Economics for Business Decisions</i>. Mumbai: Himalaya Publishing House Pvt. Ltd. 7. Jhingan, M. L. (2019). <i>Macro Economics Theory</i>. Delhi: Vrinda Publications Pvt. Ltd. 8. Samuelson, P. A., & Nordhaus, W. D. (2015). <i>Macro Economics</i>. New York: McGraw Hill Education. 9. Relevant study material from ICAI Website: https://www.icai.org 		

Course Title: FINANCIAL LITERACY**Course Code: GE37804****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To offer an integrated approach to understand the concepts and applications of financial planning.	No. of Hours	No. of Credits
LEARNING OUTCOMES:	The students should be able to: 1 Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance; 6. Select instrument for investment in shares.		
Module I: Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		15	1
Module II: Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		15	1
Module III: Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card.		15	1
Module IV Financial Services from Post Office Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).			

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh,	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services. 2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents. 3. Prepare personal and family budget for one/six/ twelve month on imaginary figures. 		
Suggested Readings: Avadhani, V. A. (2019). <i>Investment Management</i> . Mumbai: Himalaya Publishing House Pvt. Ltd. Chandra, P. (2012). <i>Investment Game: How to Win</i> . New Delhi: Tata McGraw Hill Education. Kothari, R. (2010). <i>Financial Services in India-Concept and Application</i> . New Delhi: Sage Publications India Pvt. Ltd. Milling, B. E. (2003). <i>The Basics of Finance: Financial Tools for Non-Financial Managers</i> . Indiana: universe Company. Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). <i>Financial Planning</i> . New Delhi: Sage Publications India Pvt. Ltd. Zokaityte, A. (2017). <i>Financial Literacy Education</i> . London: Palgrave Macmillan.		

Course Title: BASICS OF MANAGEMENT**Course Code: GE37805****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ With an understanding of basic management concepts, principles, and practices.	No. of Hours	No. of Credits
LEARNING OUTCOMES:	The students should be able to: 1. Explain competitive landscape of a company using Porter's five force model; 2. Appreciate the applicability of SWOT analysis of a company; 3. Interpret the relevance of delegation and decentralization of authority in an organisation; 4. Analyse the various needs of an individual using Maslow's Need-Hierarchy Theory; 5. Examine various management techniques in successfully running a business organisation.		
Module I: Introduction Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy-Business Process Re-engineering, Porter's Five-forces' Model.		15	1
Module II: Planning Types of Plan; Strategic planning – Concept, process, Importance and limitations; Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Organizing Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure.		15	1
Module III Staffing a. Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory.		15	1
Module IV: Leading and Control Leadership: Concept and Importance; Leadership Styles; Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, HR Metrics, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.		15	1

Practical Exercises:

The learners are required to:

1. Present a role play on bounded rationality or on any aspect of decision making.
2. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
3. Using Maslow's Need-Hierarchy Theory, analyze their needs and prepare a report.
4. Present a simulation exercise demonstrating barriers to communication in an organisation.
5. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.

Suggested Readings:

Koontz. H., & Weihrich. H. (2012). *Essentials of Management: An International and Leadership Perspective*. New York: McGraw Hill Education.

Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). *Essentials of Management*. London: Pearson Education.

Terry, G. R. (2010). *Principles of Management*. Homewood, California: Richard D. Irwin Inc.

Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Course Title: PUBLIC ADMINISTRATION AND BUSINESS**Course Code: GE37806****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ To impart basic knowledge about the structure and working of the public administration system in India.		
LEARNING OUTCOMES:	The students should be able to: 1.Explain the basic concept of public administration and its relevance for business; 2. Explain the difference between Public administration and Business Administration; 3. Analyze the concept of good society and its impact on business; 4. Analyze the impact of political system on business environment in India; 5. Evaluate the impact of judicial system on business environment in India; 6. Assess the impact of governance and public policies on business.	No. of Hours	No. of Credits
Module I: Introduction Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.		15	1
Module II: Political System and Business Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOJ- role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.		15	1
Module III: Judicial System and Business Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.		15	1
Module IV: Governance and Public Policy Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.		15	1

Practical Exercises:

The learners are required to:

1. Analyze cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
- 3A. Evaluate the ease of doing business parameters in the context of a specific sector.
- 3B. Practice session as Mock Parliament.
4. Practice session as Moot Court related to business cases.
5. Discuss case study on decentralization of governance and present key learnings.

Suggested Readings:

Basu, D. D. (2015). *Introduction to the Constitution of India*. New York: LexisNexis.

Fadia, B. L., & Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh: SahityaBhawan.

Granville, A. (1999). *The Indian Constitution: Cornerstone of a Nation*. Oxford: Oxford University Press.

Granville, A. (2003). *Working a Democratic Constitution: A History of the Indian Experience*. Oxford: Oxford University Press.

Kashyap, S. C. (2011). *Our Constitution*. New Delhi: National Book Trust.

Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York: Sterling Publishers.

Singh, M. P., & Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi: PHI Learning.

Course Title: BUSINESS ENVIRONMENT**Course Code: BCOM3301****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: <ul style="list-style-type: none"> ❖ Business scenarios in today's world. ❖ Various policies, laws and their impact on the business. ❖ General issues relating to the economic and non-economic environment of the business. ❖ Global business environment and the natural environment in which the business operates. 		
LEARNING OUTCOMES:	The students should be able to: <ol style="list-style-type: none"> 1. Understand and enhance their knowledge about the various types of business environment: Political, Economic, Socio-cultural, Legal, Technological and Global environment. 2. Analyze the framework of economic planning, its importance and contribution in regional, national and international context. 3. Comprehend the role of public sector along with various government regulatory acts and policies regarding business environment including industrial, monetary and fiscal policies. 4. Interpret and highlight the impact of globalization, liberalization and privatization with policies related to foreign companies. 5. Develop the understanding of concepts of financial Institutions and economic policies. 6. Get a deeper understanding towards recent economic trends. 	No. of Hours	No. of Credits
Module I: Introduction 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.		15	1
Module II: Industrial and Legal Environment 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.		15	1

Module III: Public Sector and Economic Organizations Public Sector: Concept, Rationale, Government Programme, Role of Public Sector in India. Foreign Trade Policies. Development Banks: IFCI, IDBI, SIDBI, IIBI.	15	1
Module IV: Recent Economic Trends 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.	15	1
Suggested Readings: <ol style="list-style-type: none">1. Mishra S. K. and Puri V. K., Economic Environment of Business, Himalaya Publication.2. Paul, Justin., Business Environment Text and Cases, Tata McGraw Hill.3. Shaikh and Saleem, Business Environment, Pearson, 1st Edition.		

Course Title: INCOME-TAX LAW AND PRACTICE**Course Code: BCOM3302****Course Credit:4**

COURSE OBJECTIVE:	To familiarize students with:- <ul style="list-style-type: none"> ❖ The various provisions of income-tax law in India and ❖ Enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. ❖ To understand the provisions relating to filing of return of income. 		
LEARNING OUTCOMES:	After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> 1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons; 2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions; 3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income; 4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF; 5. Comprehend the provisions relating to filing of return of income 	No. of Hours	No. of Credits
Module I: Basic Concepts Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.		15	1
Module II: Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary, Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.		15	1
Module III: Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.		15	1

Module IV: Computation of Total income and Tax Liability of individual and HUF Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF Preparation of Return of Income Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise; 2. File Income-tax return of individuals and HUF; 3. Compute income under different heads, total income, and tax liability of an individual and HUF; 4. Apply for TAN for a firm and file its TDS return; 5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data. 		
Suggested Readings: <ol style="list-style-type: none"> 1. Ahuja, G., & Gupta, R. (2020). <i>Simplified Approach to Income Tax</i>. New Delhi: Flair Publications Pvt. Ltd. 2. Singhania, V. K., & Singhania, M. (2020). <i>Student's Guide to Income Tax including GST-Problems & Solutions</i>. New Delhi: Taxmann Publications Pvt. Ltd. 3. Study material of ICAI Intermediate Paper 4A: Income-tax Law 		

Course Title: INDIAN ECONOMY**Course Code: BCOM3303****Course Credit: 4**

COURSE OBJECTIVE	<p>To familiarize students with:-</p> <ul style="list-style-type: none"> ❖ Understanding of constituent sectors that define the Indian Economy and ❖ To examine the role and contribution of different sections of the economy in economic development of India. ❖ To enable the learners to examine the role and impact of planning process on economic development of India. 		
LEARNING OUTCOMES	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy; 2. Evaluate the role of population as an economic resource; 3. Explain the role and contribution of agriculture in economic development of India; 4. Analyze contribution of industrial and service sector in Indian economy; 5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks. 	No of Hours	No of Credits
Module I : Overview of Indian Economy Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy. Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India		15	1
Module II: Demography and Indian Economy Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.		15	1
Module III: Indian Agriculture: Trends and problems Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes.		15	1

Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).		
Module IV: : Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries. An overview of Service Sector in India - Transport and Communication, IT, Tourism Contribution of Service Sector to India's GDP.	15	1
Practical Exercises: The learners are required to: 1. Prepare a statistical profile of India Economy. 2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable. 3. Prepare a chart explaining demographic development. 4. Prepare a comparative statement of private companies and PSUs. 5. Visit any PSU and prepare a report on how it functions.		
Suggested Readings: <ol style="list-style-type: none"> 1. Ahuja, G., & Gupta, R. (2020). <i>Simplified Approach to Income Tax</i>. New Delhi: Flair Publications Pvt. Ltd. 2. Singhania, V. K., & Singhania, M. (2020). <i>Student's Guide to Income Tax including GST-Problems & Solutions</i>. New Delhi: Taxmann Publications Pvt. Ltd. 3. Study material of ICAI Intermediate Paper 4A: Income-tax Law. 		

Course Title: E-COMMERCE**Course Code: BCOM3304****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ The course aims to enhance skills for effective and contemporary applications of E-commerce	No. of Hours	No. of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Describe the challenging needs of the society in the field of E-commerce; 2. Identify various activities and operations in the context of online transactions; 3. Explain the steps in designing of website; 4. Describe various e-payment systems; 5. Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000		
Module I: Introduction to E- Commerce Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.		15	1
Module II: E-Commerce Activities and Operations Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.		15	1
Module III: E-payment System E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks		15	1
Module IV: Security and Legal Aspects of E-commerce E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.		15	1

Practical Exercises:

The learners are required to:

1. Design a Web Page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.
7. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). *Business on the Net: An Introduction to the whats and hows of E-commerce*. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
 2. Awad, E. M. (2009). *Electronic Commerce from vision to fulfillment*. Delhi: PHI Learning.
 3. Bajaj, K. K., & Debjani, N. (2005). *E-Commerce*. New Delhi: Tata McGraw Hill Education.
 4. Chhabra, T.N., Jain, H. C., & Jain, A. *An Introduction to HTML*. Delhi: Dhanpat Rai & Co.
 5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). *E- Business and E- commerce for Managers*. New Jersey: Prentice Hall.
 6. Diwan, P., & Sharma, S. (2002). *Electronic commerce- A Manager's Guide to E- Business*. Delhi: Vanity Books International.
 7. Kosiur, D. (1997). *Understanding Electronic Commerce*. New Delhi: Prentice Hall of India Pvt. Ltd.
 8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). *Electronic Commerce: A Managerial Perspective*. New Jersey: Prentice Hall Publishing.
- Whiteley, D. (2000). *E-Commerce: Strategy, Technologies and Applications*. New York: McGraw Hill.

Course Title: INVESTING IN STOCK MARKETS**Course Code: GE37807****Course Credit: 4**

COURSE OBJECTIVE	To familiarize students with:- ❖ To equip learners with the basic skills required to operate in the stock market. ❖ They can learn trading mechanism of the stock exchanges.	No. of Hours	No. of Credits
LEARNING OUTCOMES	After completion of the course, learners will be able to: 1.Explain the basics of investing in the stock market, the investment environment as well as risk & return; 2. Analyze Indian securities market including the derivatives market; 3. Examine EIC framework and conduct fundamental analysis; 4. Perform technical analysis; 5. Invest in mutual funds market.		
Module I: Basics of Investing Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		15	1
Module II: Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		15	1
Module III: Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.		15	1
Module IV: Investing in Mutual Funds Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		15	1

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
3. Calculate of risk and return of stocks using price history available on NSE website.
4. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

Suggested Readings:

Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.

Kevin, S. (2015). *Security Analysis and Portfolio Management*. Delhi: PHI Learning.

Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Uttar Pradesh: Pearson (India) Education.

Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.

Course Title: PROJECT MANAGEMENT
Course Code: GE37808

Course Credit: 4

COURSE OBJECTIVE	To familiarize students with:- ❖ To evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.	No. of Hours	No. of Credits
LEARNING OUTCOMES	After completion of the course, learners will be able to: 1. Explain the concept and attributes of projects, project management system, process and its principles; 2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project; 3. Develop schedule for a specific project and its appraisal using various techniques; 4. Calculate project duration and assess project cost; 5. Evaluate project management in terms of risk and performance.		
Module I: Introduction Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.		15	1
Module II: Project Preparation and Budgeting Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.		15	1
Module III: Project Scheduling and Appraisal Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.		15	1
Module IV: Project Planning Techniques Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management. Project Risk and Performance Assessment Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report		15	1

Practical Exercises:

The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;

Suggested Readings:

Chandra. P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. New Delhi: Tata McGraw Hill.

Gido, J., & Clements, J. P. (2015). *Project Management*. New Delhi: Cengage Learning Pvt. Ltd.

Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. New Delhi: Tata McGraw Hill.

Khatua, S. (2011). *Project Management and Appraisal*. Oxford: Oxford Press University.

Course Title: GOOD GOVERNANCE**Course Code: GE37809****Course Credit: 4**

COURSE OBJECTIVE	To familiarize students with:- ❖ To understand and analyze the movement from Government to Governance. ❖ To nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.	No. of Hours	No. of Credits
LEARNING OUTCOMES	After completion of the course, learners will be able to: 1. Participate in public forum to share their ideas and suggestions on Governance and Policy-making; 2. File an application for RTI online; 3. Analyze the significance of GeM for buyers and sellers; 4. Interpret the key learnings from the case studies on Insider Trading; 5. Present report on significance of E-Governance in Education Sector; 6. Analyze and interpret case studies on role of ICT in Governance; 7. Prepare an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government-Panchayati Raj Institutions, Anganawadi, etc.		
Module I: Introduction Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta,.		15	1
Module II: Good Governance: Issues and Challenges in India Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance.		15	1
Module III: ICT in Governance: Concept and Significance From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.		15	1

Module IV: Good Governance Initiatives by Government & Field Exposure Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Visit the link https://secure.mygov.in/group-issue/mygov-idea-box/, create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein. 2. File an application for RTI online; 3. Visit the website of GeM and analyze its significance for buyers, sellers, key features and make presentation in the class. link: https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1 4. Identify cases on Insider Trading in the past and present report. 5. Visit the website on E-Governance (http://vikaspedia.in/education/childrens-corner) and present a report on its usefulness in education sector. 6. Learners are required to analyze the following case studies, prepare, and present a report of their key learnings: <ol style="list-style-type: none"> a. ICT-Enabled Administration of Commercial Taxes, Andhra Pradesh (available at http://nisg.org/files/documents/UP1418302863.pdf) b. ICT Tools for Education K-YAN - West Bengal (available at http://nisg.org/files/documents/UP1418304500.pdf) 7. Visit an Anganawadi (Child care-center); interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 9. Visit a Primary Health Centre/ Sub Centre/Clinic; interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 10. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document; 11. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document; 12. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report. 		
Suggested Readings: Adair, J. (2009). <i>Inspiring Leadership</i> . New Delhi: Viva Books Pvt. Limited. Goel, S. L. (2007). <i>Good Governance – An Integral Approach</i> . New Delhi: Deep and Deep Publications Private Limited. Bhatnagar, S. (2009). <i>Unlocking E-Government Potential – Concepts, Cases and Practical Insights</i> . New Delhi: Sage Publications India Pvt. Ltd. Chakrabarty, B., & Bhattacharya, M. (2008). <i>The Governance Discourse</i> . New Delhi: OUP India.		

Course Title: COLLECTIVE BARGAINING & NEGOTIATION SKILLS**Course Code: SEC37801****Course Credit: 4**

COURSE OBJECTIVE	<p>To familiarize students with:-</p> <ul style="list-style-type: none"> ❖ to promote an understanding of theories and practical issues related to collective bargaining and ❖ To build awareness of managerial skills required for effectively negotiating with people. 		
LEARNING OUTCOMES	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Illustrate different theories of collective bargaining; 2. Analyze the practical aspects of collective bargaining process; 3. Evaluate types of negotiation and manage a negotiation process; 4. Demonstrate the vital skills during a negotiation process. 	No. of Hours	No. of Credits
Module I: Collective Bargaining Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining; Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.		15	1
Module II: Collective Bargaining in India Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process		15	1
Module III: Negotiating a Contract Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.		15	1
Module IV: Negotiation Skills Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.		15	1

Practical Exercises:

The learners are required to:

1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by learners in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. and similar organisations.

Suggested Readings:

Kapoor, P. (2011). *Counselling and Negotiation Skills for Managers*. Delhi: Dreamtech Press.
Venkataratnam, C. S., & Dhal, M. (2017). *Industrial Relations*. 2nd Edition. Delhi: OUP India.
Lewicki, R., Barry, B., & Saunders, D. (2019). *Negotiation*. 7th Edition. New York: McGraw-Hill Education.
Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). *Industrial Relations, Trade Unions and Labour Legislation*. 3rd Edition. Delhi: Pearson Education.

Course Title: TRAINING & DEVELOPMENT
Course Code: SEC37802

Course Credit: 4

COURSE OBJECTIVE	To familiarize students with:- ❖ to the concept and practice of Training and Development in the modern organisational setting through the pedagogy of case discussions and recent experiences.	No of Hours	No of Credit
LEARNING OUTCOMES	After completion of the course, learners will be able to: 1. Analyze the training strategies adopted by companies in real situations; 2. Identify training needs of an individual by conducting Training Need Analysis; 3. Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA; 4. Develop a training and development module; 5. Evaluate and assess the cost and benefits of a training and development programme.		
Module I: Introduction Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development. Training Need Analysis (TNA) Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.		15	1
Module II: Training and Development Methodologies Overview of Training Methodologies- Logic and Process of Learning; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.		15	1
Module III: Designing Training & Development Programme Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials		15	1
Module IV: Evaluation of Training and Development Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.		15	1

Practical Exercises:

The learners are required to:

1. Analyze and interpret case study on Six Sigma at Motorola & Wipro and similar other organisations.
2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identifying their needs. learners may be assigned the task of preparation of questionnaire for TNA.
3. Select the training strategies on the basis of TNA conducted in the previous exercise.
4. Develop a Training and Development module on the basis of selected strategies in the previous exercise.
5. Prepare an evaluation report to assess the cost and benefits of the training module prepared in the previous exercise.

Suggested Readings:

Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices*. New York: Pearson Education.

Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development*. New York: McGraw Hill Education.

Prior, J. (1991). *Handbook of Training and Development*. Mumbai: Jaico Publishing House.

Course Title: STOCK MARKET OPERATIONS
Course Code: SEC37803

Course Credit: 4

COURSE OBJECTIVE	To familiarize students with:- ❖ To impart basic knowledge about the structure and functioning of the stock market in India and ❖ To learn trading on the stock exchange.		
LEARNING OUTCOMES	After completion of the course, learners will be able to: 1. Explain the basic concept of securities market; 2. Practice trading on stock market; 3. Analyze the legal framework of securities market; 4. Explain different segment of Stock Exchange;	No. of Hours	No. of Credits
Module I: Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.		15	1
Module II: Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.		15	1
Module III: Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.		15	1
Module IV: : Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading		15	1
Practical Exercises: The learners are required to: 1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO. 2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure. 3. Equip themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate: i. Procedure of placing buying /selling order. ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options). 4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).			

Suggested Readings:

1. Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.
3. Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

SEBI Regulations from SEBI Website

Course Title: COST ACCOUNTING
Course Code: BCOM3401

Course Credit: 4

COURSE OBJECTIVES	<p>To familiarize students with:-</p> <ul style="list-style-type: none"> ❖ To develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. ❖ To provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose. 		
LEARNING OUTCOMES	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Determine various types of cost of production; 2. Compute unit cost and total cost of production and prepare cost statement; 3. Compute employee cost, employee productivity and employee turnover; 4. Determine cost under job costing, batch costing, process costing, contract costing and service costing; 5. Apply activity-based costing for cost determination. 	No of Hours	No of credits
Module 1: Concept and Nature of Cost Accounting Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting. Preparation of Cost Sheet for manufacturing and service sector.		15	1
Module II: Material Cost Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry		15	1
Module III: Employee Cost and Overheads Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads		15	1
Module IV: Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.		15	1

<p>Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.</p>		
<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1. Design a Web Page in Notepad and HTML. 2. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn. 3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job. 4. Use the internet banking facility to buy a product from any online website. 5. Open internet banking account and operate it. 6. Create their own YouTube channel and post one video on awareness of cyber security and crime. 		
<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd. • Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. • Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. • Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson. <p>Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.</p>		

Course Title: BUSINESS MATHEMATICS**Course Code: BCOM3402****Course Credit: 4**

COURSE OBJECTIVES	:To familiarize students with:- ❖ To familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.		
LEARNING OUTCOMES	After completion of the course, learners will be able to 1. Explain how matrices are used as mathematical tools in representing a system of equations; 2. Apply differential calculus to solve simple business problems; 3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors; 4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money; 5. Do programming for business problems involving constrained optimization.	No of Hours	No of credits
Module I: Matrices and Determinants Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule.		15	1
Module II: Basic Calculus Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.		15	1
Module III: Linear Programming Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs)..		15	1
Module IV: Advanced Calculus Partial Differentiation: Partial derivatives up to second order.. Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions. Definite integration. Finding areas in simple cases. Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve		15	1

Practical Exercises:

The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.
2. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations.
3. Work on a software package for solving business problems as an application of matrices and linear programming using solver in excel
4. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value.
5. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing
- Kapoor, V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.
- Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing.
- Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House.

Course Title: RISK MANAGEMENT**Course Code: BCOM3403****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To provide knowledge and an insight into the spectrum of risks faced by businesses and ❖ To learn the techniques of managing risks.	No of Hours	No of credits
Learning Outcomes	After completion of the course, learners will be able to: 1. Explain the types of risk in business; 2. Identify and evaluate business risk; 3. Evaluate various techniques of managing business risk; 4. Perform quantitative analysis of business risk; 5. Analyze financial leverage and credit risk.		
Module1: Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.		15	1
Module 2: Business Risks Business risk and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.		15	1
Module 3: Risk Management Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc. Credit Risk Measurement and Financial Leverage Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage		15	1
Module 4: Quantitative Analysis Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.		15	1
Practical Exercises: The learners are required to: 1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software; 2. Analyze and interpret case study based on real life business problems.			
Suggested Readings: <ul style="list-style-type: none"> Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page. 			

Course Title: PERSONAL TAX PLANNING AND TAX MANAGEMENT**Course Code: BCOM3404****Course Credit: 4**

COURSE OBJECTIVES	<p>To familiarize students with:-</p> <ul style="list-style-type: none"> ❖ To enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. ❖ It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. ❖ The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions. 		
LEARNING OUTCOMES	<p>After completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view; 2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act; 3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief; 4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations; 5. Examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities; 6. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision. 	No of Hours	No of credits
Module I : Basic Concepts Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.		15	1

Module II: Tax Planning with reference to residential status Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions. Tax Planning under different heads of Income Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources.	15	1
Module III: Tax Planning through investments Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.	15	1
Module IV: TAX MANAGEMENT a. Deduction, collection and recovery of tax Advance tax, tax deduction at source, tax collection at source, refund. b. Assessment Procedures, Income-tax Authorities and Appeal and Revision Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgment assessment, time limit for completion of assessments and appeals and revisions.	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability 2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case. 3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit. 4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS. 		
Suggested Readings: Ahuja, G., & Gupta, R. (2018). <i>Direct Taxes Ready Reckoner</i> . New Delhi: Wolters Kluwer India Private Limited. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). <i>Income Tax Law and Practice</i> . New Delhi: Kalyani Publishers. Singhania, V. K., & Singhania, K. (2020). <i>Direct Taxes: Law & Practice</i> . New Delhi: Taxmann Publication.		

Course Title: DIGITAL MARKETING**Course Code: GE37810****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. ❖ It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.	No of Hours	No of credits
Learning Outcomes	After completion of the course, learners will be able to: 1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey; 2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms; 3. Illustrate the measurement of effectiveness of a digital marketing campaign; 4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation; 5. Explain the need for regulatory framework for digital marketing in India.		
Module 1: Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.		15	1
Module 2: Digital Marketing Management Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.		15	1
Module 3: Digital Marketing Presence Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M. framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.		15	1
Module 4: Interactive Marketing Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools.. Ethical and Legal Issues Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.		15	1
Practical Exercises: The learners are required to:			

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Suggested Readings:

- Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.
- Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: a customer-led approach.
- Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.
- Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.

Course Title: CREATIVITY & INNOVATION**Course Code: GE37811****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.	No of Hours	No of credits
Learning Outcomes	After completion of the course, learners will be able to: 1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model; 2. Generate Innovative idea for business and defend/ justify the same; 3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model; 4. Describe the significance of Innovative Leadership; 5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.		
Module I: Introduction Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.		15	1
Module II: Idea Generation & Creativity in Problem Solving Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.		15	1
Module III: Innovation Management Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.		15	1
Module IV: Setting the Right Ecosystem for Innovation The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.		15	1
Practical Exercises: The learners are required to: Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.			

2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. Identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swiggy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. Analyze the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings

Suggested Readings:

Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.

Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education..

Course Title: SUSTAINABLE DEVELOPMENT**Course Code: GE37812****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.	No of Hours	No of credits
Learning Outcomes	After completion of the course, learners will be able to: 1.Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development; 2. Analyze the significance of various steps taken by UNDP to ensure Sustainable Development; 3. Assess the results of Smart Cities Mission Initiative of Government of India; 4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.		
Module I: INTRODUCTION Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.		15	1
Module II: Sustainable Development Goals (SDGs)-I Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.		15	1
Module III: Sustainable Development Goals (SDGs)-II SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.		15	1
Module IV: Responsible Investment Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.		15	1
Practical Exercises: The learners are required to: 1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that			

would be achieved by the implementation of such initiatives.

2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.

Suggested Readings:

Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.

Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.

Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.

Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

Course Title: NEW VENTURE PLANNING AND DEVELOPMENT**Course Code: SEC37804****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To give exposure to learners regarding different aspects of setting up a new business.	No of Hours	No of credits
Learning Outcomes	After completion of the course, the learners will be able to: 1. Generate a business idea using different techniques and describe sources of innovative ideas; 2. Evaluate advantages of acquiring an ongoing venture with a case study; 3. Present a comparative analysis of various government schemes which are suitable for the business idea; 4. Develop a marketing plan for a business idea; 5. Prepare and present a well-conceived Business Plan.		
Module I: Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking.		15	1
Module II: Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporation's (SFCs). Informal risk capital: Angel Investors. Government schemes for new : ventures like: Start up India, Stand Up India, Make in India, etc.		15	1
Module III: Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.		15	1
Module IV: Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.		15	1
Practical Exercises: The learners are required to: 1. Generate a business idea using different techniques and describe sources of innovative ideas. 2. Evaluate advantages of acquiring an ongoing venture with a case study. 3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field. 4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1). 5. Develop a marketing plan for the business idea (developed in exercise 1). 6. Prepare and present a well-conceived Business Plan.			

Suggested Readings:

- Allen, K. R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning.
- Barringer, B. R., & Ireland, R. D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
- Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning.

Course Title: CYBER SECURITY**Course Code: SEC37805****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To familiarize learners about various aspects of cyber security including digital signatures, electronic records, data protection, and government regulatory framework.	No of Hours	No of credits
Learning Outcomes	After completion of the course, the learners will be able to: 1. Explain various domains of cyber security; 2. Describe the use of digital signatures and their use in electronic records; 3. Explain the concept of data privacy and the scope of IT Act, 2000; 4. Discuss the regulatory framework covering various aspects of E-governance; 5. Identify and explain various cyber security issues.		
Module I : Introduction Cyber Security – Concept, Digital Privacy, Security risks - Malware, Hacking, Pharming, Phishing, Ransomware, Adware and Spyware, Trojan, Virus, Worms, WIFI Eavesdropping, Scareware; Antivirus and Other Security solution, Password, Secure online browsing, Email Security, Social Engineering; IT Act, 2000. Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms.		15	1
Module II: Digital Signatures and Electronic Records Cryptography – Encryption and Decryption; Concept of public key and private key; Creation and authentication of digital signature; Electronic signature certificates; Certification authorities and their role. Electronic Records -Concept, authentication, applications, usage and legal recognition of electronic records; Legal recognition of digital signatures; Retention of Electronic Records; Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures; Digital signatures in Government and its agencies.		15	1
Module III: Data Protection Data Protection on Internet - Concept of privacy, right to privacy, Threat to privacy on internet, Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same, Right of Interception under IT Act; Different offences under IT Act, 2000.		15	1
Module IV: Cyber Security- Issues and Challenges Cyber Crimes; Sources of cybercrime law (substantive and procedural); Cyber Crimes Vs. Conventional Crime; Reasons for cyber-crimes and cyber criminals; Cyber Crimes against Individuals, Institution and State; Cyber Crimes: Hacking, Digital Forgery, Cyber Stalking/Harassment, Identity Theft & Fraud, Cyber		15	1

Terrorism, Cyber Defamation, Salami attacks- Web Jacking, Malware, DDoS attacks, and Botnets; Preventive measures under IT Act, 2000.		
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Practical Exercises:

The learners are required to:

Analyze various case laws related to cyber security. Though the list is not exhaustive, the following list of case laws related to various aspects of cyber security to be discussed.

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008- 'State v Mohr. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. **Electronic Record Sec. 2 (t)**- 'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**- 'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
5. **Penalty for Damage to Computer or Computer System- Section 43**- 'UmashankarSivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
6. **Tampering with Computer Source Documents-Section 65**- 'Syed Asifuddin and Ors. vs The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
7. **Punishment for sending offensive messages-Sec. 66A**- 'SMC Pneumatics (India) Pvt. Ltd v JogeshKwatra', Suit No. 1279/2001'
8. **Punishment for Identity Theft-Section 66C**- 'CBI v ArifAzim Case Judicial Reports (Criminal) 2003 (2) page 272'

Suggested Readings:

Craig, B. (2012). *Cyber Law: The Law of the Internet and Information Technology*. London: Pearson Education.

Dietel, H. M. (2001). *E-business and E-commerce for managers*. London: Pearson Education.

Ismail, N., & Cie, E. L. Y. (2013). *Beyond Data Protection: Strategic Case Studies and Practical Guidance*. Berlin: Springer.

Rattan, J. (2017). *Cyber Laws & Information Technology*. New Delhi: Bharat Law House Pvt. Ltd..

Course Title: EVENT MANAGEMENT**Course Code: SEC37806****Course Credit: 4**

Course Objectives	To familiarize students with:- ❖ To equip learners with the skills to plan and manage events	No of Hours	No of credits
Learning Outcomes	After completion of the course, the learners will be able to: 1. Exhibit the capability to organize a formal event; 2. Analyze, interpret, and present the learning lessons of organizing the event and Critical Success Factors; 3. Create, organize, and manage team; 4. Prepare and present the promotional material; 5. Plan and prepare sponsorship proposals.		
Module 1: Introduction Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.		15	1
Module 2: Planning and Organizing for Events Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Event Risk Management and IT for Event Management.		15	1
Module 3: Managing Team Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication Sponsorship Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.		15	1
Module 4: Event Marketing, Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.		15	1
Practical Exercises: The learners are required to: 1. Prepare a check-list for organizing a formal learner led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The learner led event should be organized as a group activity for the class. 2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors 3. Conduct a team building game to be performed with learners of the class. 4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc. 5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding			

Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation.

OR

About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

Suggested Readings:

- Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
- Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
- Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc

Course Title: PRINCIPLES OF MARKETING**Course Code: BCOM3501****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and ❖ To provide knowledge about various developments in the marketing.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; 2. Explain the dynamics of consumer behaviour and process of market selection through STP stages; 3. Analyze the process of value creation through marketing decisions involving product development; 4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution; 5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.		
Module 1: Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.		15	1
Module 2: Market Selection and Marketing Mix Decision -Product Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases. Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.		15	1
Module -3 Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing		15	1
Module -4 Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and		15	1

direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues.		
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Analyze the impact of various environmental forces in the context of a given durable and non-durable product. 2. Analyze the marketing mix strategy of a durable and non-durable product. 3. Select any product and analyze its segmentation strategy in comparison to its immediate competitive product. 4. Analyze the case of product line extension and impact on business performance. 5. Analyze the distribution strategy of a given product. 6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product. 		
Suggested Readings: Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). <i>Marketing</i> . New York: McGraw Hill. Grewal, D., & Levy, M. (2017). <i>Marketing</i> . New York: McGraw Hill Education. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). <i>Principles of Marketing</i> . London: Pearson Education. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). <i>Principles of Marketing: A South Asian Perspective</i> . London: Pearson Education. Mahajan, J. P., & Mahajan, A. (2014). <i>Principles of Marketing</i> . Delhi: Vikas Publications. Saxena, R. (2006). <i>Marketing Management</i> . Delhi: Tata McGraw Hill Education. Sharma, K., & Aggarwal, S. (2018). <i>Principles of Marketing</i> . Delhi: Taxmann Publication.		

Course Title: FINANCIAL MANAGEMENT**Course Code: BCOM3502****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ The principles and practices of financial management.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1a. Explain the nature and scope of financial management; 1b. Assess the impact of time value of money in different business decisions; 2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions; 3. Discuss the various sources of finance in today's competitive industry; 4. Explain various capital structure theories and analyze factors affecting capital structure decisions; 5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy; 6. Design working capital policy based on the assessment of financial requirements.		
Module 1: a. Introduction Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain. b. Sources of Finance Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing,		15	1
Module 2: Capital Budgeting Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-		15	1
Module 3: Cost of Capital and Financing Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.		15	1
Module 4: Managing Profit and Working Capital Decisions Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables		15	1

management, factoring and inventory management		
<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1. Work on the spreadsheet for various financing decisions. 2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report. 3. Use expert system for various financial decisions. 4. Determine capital structure of various company from their annual report. 5. Determine working capital of various industries. 6. Determine operating cycle of manufacturing company. 		
<p>Suggested Readings:</p> <p>Chandra, P. (2007). <i>Financial Management-Theory and Practice</i>. New Delhi: Tata McGraw Hill Education.</p> <p>Horne., J. C., & Wachowicz, J. M. (2008). <i>Fundamentals of Financial Management</i>. New Jersey: Prentice Hall.</p> <p>Khan, M. Y., & Jain, P. K. (2018). <i>Financial Management: Text and Problem</i>. New Delhi: Tata McGraw Hill Education India.</p> <p>Kothari, R. (2016). <i>Financial Management: A Contemporary Approach</i>. New Delhi: Sage Publications India Pvt. Ltd.</p> <p>Pandey, I. M. (2015). <i>Financial Management</i>. New Delhi: Vikas Publications.</p> <p>Rustagi, R. P. (2015). <i>Fundamentals of Financial Management</i>. New Delhi: Taxmann Publication.</p> <p>Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). <i>Corporate Finance</i>. New York: McGraw Hill Education.</p> <p>Sharma, S. K., & Zareen, R. (2018). <i>Fundamentals of Financial Management</i>. New Delhi: S. Chand Publishing.</p> <p>Singh, P. (2010). <i>Financial Management</i>. New Delhi: Ane Books Pvt. Ltd.</p> <p>Singh, J. K. (2016). <i>Financial Management-Theory and Practice</i>. Delhi: Galgotia Publishing House.</p> <p>Singh, S., & Kaur, R. (2011). <i>Fundamentals of Financial Management</i>. New Delhi: SCHOLAR Tech. Press.</p> <p>Tripathi, V. (2017). <i>Basic Financial Management</i>. Delhi: Taxmann Publication.</p> <p>Srivastava, R., & Mishra, A. (2011). <i>Financial Management</i>. New Delhi: OUP India.</p> <p>Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.</p>		

COURSE TITLE: BANKING & INSURANCE**COURSE CODE: BCOM3503****COURSE CREDIT: 4**

COURSE OBJECTIVE	To familiarize students with:- ❖ To impart knowledge about the basic principles of the banking and insurance.	NO. OF HOURS	NO. OF CREDIT
LEARNING OUTCOMES	After completion of this course, learners will be able to: 1. Explain the meaning, scope and functions of Banking along with legal framework; 2. Assess the operations of banking and its services; 3. Evaluate the lending operations of banks and identify causes of NPA in banks; 4. Explain the concept of insurance and its principles; 5. Explain types of insurance and regulatory framework of insurance.		
Unit 1: Banking Business Definition and function of banks, need for banks; legal framework; structure, organization and working of banks, need for proper regulation and supervision; Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.		15	1
Unit 2: Banking Operations Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking,		15	1
Unit 3: Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution		15	1
Unit 4: Insurance Business and Life and Non-Life Insurance Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits. Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations		15	1
Practical Exercises:			

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyze the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

Suggested Readings:

Agarwal, O. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.
Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.
Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
Suneja, H.R. (2019). Practical and Law of Banking. New Delhi: Himalaya Publishing House.
Vaughan, E. J., & Vaughan, T. M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley.

Course Title: MANAGEMENT ACCOUNTING**Course Code: BCOM3504****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completing the course learners will be able to: 1. Describe the concept of management accounting; 2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; 3. Compute standard costs and analyze production cost preparing variance report; 4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique; 5. Use spreadsheets and Expert System for managerial decision making; 6. Analyse the role of ERP in Business Decision Making.		
Module 1: Introduction Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.		15	1
Module 2: Budget and Budgetary Control Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.		15	1
Module 3: Standard Costing Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.		15	1
Module 4: Marginal Costing and Software Based Managerial Decision Making Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.		15	1

Practical Exercise:

The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, learner association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyze and interpret case studies on unit

Suggested Readings:

Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.

Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.

Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.

Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.

Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.

Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.

Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.

Singh, S. K., & Gupta, L. (2010). *Management Accounting—Theory and Practice*. New Delhi: Pinnacle Publishing House.

Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Mc-Graw Hill Education India.

Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.

George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Course Title: ENTREPRENEURSHIP DEVELOPMENT**Course Code: DSE37801****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Discern distinct entrepreneurial traits; 2. Identify the parameters to assess opportunities and constraints for new business ideas; 3. Develop a business idea by adopting systematic process; 4. Design strategies for successful implementation of ideas; 5. Create a Business Plan.		
Module 1: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship		15	1
Module 2: Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.		15	1
Module 3: Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.		15	1
Module 4: Sources of business ideas, tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.		15	1
Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.			

Suggested Readings:

- Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Course Title: ADVERTISING AND PERSONAL SELLING**Course Code: DSE37802****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Identify communication objectives behind advertising and promotions; 2. Explain various advertising and media elements in the advertising decisions; 3. Identify the ethical and legal issues of advertising; 4. Comprehend the importance and role of personal selling; 5. Explain the process of personal selling.		
Module I: Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.		15	1
Module II: Advertising: Message and Media Decisions Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.		15	1
Module III: Advertising Effectiveness and Institutional Framework Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).		15	1
Module IV: Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives. Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.		15	1
Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.			

Suggested Readings:

- Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Course Title: ADVANCED FINANCIAL ACCOUNTING**Course Code: DSE37804****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system; 2. Apply appropriate software to workout royalty accounts; 3. Prepare accounts relating to consignment business; 4. Provide services to departmental stores in preparing departmental accounts; 5. Guide business enterprises in preparing and submitting insurance claim statement against business losses; 6. Compare commercial accounting system with Government accounting system; 7. Explain Government financial administration.		
Module I: Accounting for Hire Purchase and Instalment Systems Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).		15	1
Module II: Royalty and Consignment Accounts (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee		15	1
Module III: Accounting for Partnership Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.		15	1
Module IV: Government Accounting Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.		15	1

Practical Exercises:

The learners are required to:

1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

Suggested Readings:

Anthony, R., Hawkins, D., & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education.

Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*. Gayatri Publications, Guwahati.

Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

Jain, S. P., & Narang, K. L. (2016). *Advanced Accountancy*. New Delhi: Kalyani Publishers.

Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur

Godwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.

Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd..

Course Title: FINANCIAL SERVICES**Course Code: DSE37805****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To provide learners an overview of financial services in India.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Explain the functions of merchant banking; 2. Assess the credit rating process and methodology; 3. Explain the use of hire purchase and leasing business; 4. Describe the functioning of mutual funds and venture capital industries; 5. Explain factoring and forfaiting services.		
Module I: Merchant Banking Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.		15	1
Module II: Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India. Factoring and Forfaiting Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.		15	1
Module III: Hire-Purchase and Leasing Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing.		15	1
Module IV Mutual Fund and Venture Capital Fund Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing; Alternative Investment Funds.		15	1
Practical Exercises: The learners are required to: 1. Perform and assign credit rating of selected debt instruments. 2. Assess the performance of selected index funds. 3. Study and prepare the report on the development in factoring activities in India in the last ten years.			
Suggested Readings: Khan, M. Y. (2005). <i>Financial Services</i> . New Delhi: Tata McGraw Hill Education. Gordon E. and Natarajan K. (2019). <i>Financial Markets and Services</i> . New Delhi: Himalaya Publishing House. Shanmugham, R. (2016). <i>Financial Services</i> . New Delhi: Wiley India Machiraju, H. R. (2010). <i>Indian Financial System</i> . New Delhi: Vikas Publishing House. Wright, M., Watkins, T, & Ennew, C. (2010). <i>Marketing of Financial Services</i> . Abingdon: Routledge.			

Course Title: AUDITING**Course Code: DSE37806****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company; 2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company; 3. Compute and analyse accounting ratios of a company; 4. Conduct fund flow and working capital analysis; 5. Conduct cash flow analysis using cash flow reporting software.		
Unit 1: Auditing Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work;		15	1
Unit 2: Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.		15	1
Unit 3: Internal Control, Internal Check, and Audit Sampling Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods. Vouching and Verification Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.		15	1
Unit 4: Audit of Companies and Special Areas of Audit Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards. Cost audit, Tax audit, Management audit, Performance audit, Social audit, 10Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.		15	1
Practical exercises: The learners are required to: 1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution. 2. Identify and verify any five-documentary evidences in connection with sales, purchases of			

goods/machineries, payment of expenses and liabilities.

3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.

4. Perform internal control under computerized audit environment using Audit Expert Systems.

5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge.

6. Collect audit evidence for verification of property, plant, and equipment.

7. Perform dummy audit of a club, college, and a small business firm.

Note:

(i) Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.

(ii) learners shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Suggested Readings:

Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi: PHI Learning.

Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.

Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning.

Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication.

Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Galgotia Publishing

Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.

Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

COURSE TITLE: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**COURSE CODE: BCOM3601****COURSE CREDIT: 4**

COURSE OBJECTIVE	To familiarize students with:- ❖ To provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.	NO. OF HOURS	NO. OF CREDIT
LEARNING OUTCOMES	After the completion of the course, the learners will be able to: 1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST; 2. Describe the provisions relating to levy of GST; 3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit; 4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line; 5. Understand the significant provisions of the customs law.	15	1
Unit 1: Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.		15	1
Unit 2: Concept of supply and Levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.		15	1
Unit 3: Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.		15	1
Unit 4: Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.			
Practical Exercise: Learners are required to: 1. Fill up online application for registration under GST for hypothetical firm.			

2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on payment of tax and interest, if any, for hypothetical firm

Suggested Readings

Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.

The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

COURSE TITLE: INVESTMENT MANAGEMENT
COURSE CODE: DSE37807

COURSE CREDIT: 4

COURSE OBJECTIVE	To familiarize students with:- ❖ To familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.		
LEARNING OUTCOMES	After completion of this course, learners will be able to: 1. Explain the basics of investment management and different investment avenues available; 2. Analyze components of risk and to measure the same; 3. Assess the value of bonds and the role of credit rating agencies; 4. Apply the techniques to manage the risk; 5. Advise how to invest in mutual funds.	NO. OF HOURS	NO. OF CREDIT
Unit 1: Introduction Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Primary and Secondary Market. International Investment- concept, challenges, and opportunities.		15	1
Unit 2: Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.		15	1
Unit 3: Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.		15	1
Unit 4: Portfolio Management , Mutual Fund and Derivatives Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho. Mutual Fund- concept and types; Offshore Fund, , Performance Evaluation; Derivatives- concept, types, and purpose.		15	1

Practical Exercises:

Learners are required to:

1. Practice the concepts of Unit 3, 4, and 5 through spreadsheets and other relevant software.
2. Perform valuation of selected debt and equity instruments.
3. Prepare artificial mutual fund portfolio.
4. Perform performance evaluation of selected mutual funds.

Suggested Readings:

Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House.

Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi: S. Chand Publishing.

Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.

Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd.

Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.

Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida: Pearson (India) Education

Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Course Title: CONSUMER AFFAIRS & SOVEREIGNTY**Course Code: DSE37808****Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with:- ❖ To familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. ❖ The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment..	No of Hours	No of Credits
LEARNING OUTCOMES:	After completion of the course, learners will be able to: 1. Explain the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats; 2. Explain consumer rights and various standards for consumer protection in India; 3. Discuss the consumer protection available under various laws; 4. Analyze the role of industry regulators in consumer protection; 5. Learn about various issues related to consumer affairs		
Unit 1: Introduction Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal. Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.		15	1
Unit 2: Consumer Protection in India Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.		15	1
Unit 3: Consumer Protection Law Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction .Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite..		15	1
Unit 4: Role of Industry Regulators in Consumer Protection i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority		15	1

Practical exercises:

The learners are required to:

Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Suggested Readings:

- Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2007). *Consumer Affairs*. Hyderabad: Orient Blackswan.
- Choudhary, R. N. P. (2005). *Consumer Protection Law Provisions and Procedure*. New Delhi: Deep & Deep Publications Pvt. Ltd.
- Ganesan, G., & Sumathy, M. (2012). *Globalisation and Consumerism: Issues and Challenges*. New Delhi: Regal Publications.
- Girimaji, P. (1999). *Consumer Right for Everyone*. New Delhi: Penguin Books India.
- Kapoor, S. (2019). *Consumer Affairs and Customer Care*. Delhi: Galgotia Publishing Company.
- Lerner, A. P. (1972). The Economics and Politics of Consumer Sovereignty. *The American Economic Review*, 62(1), 258-266.
- Misra, S. & Chadah, S. (2012). *Consumer Protection in India: Issues and Concerns*. New Delhi: Indian Institute of Public Administration.
- Rajyalaxmi, R. (2012). *Consumer is King*. Prayagraj: Uttar Pradesh: Universal Law Publishing Company.
- Persky, J. (1993). Consumer Sovereignty and the Discipline of the Market. *Revue Européenne Des Sciences Sociales*, 31(96), 13-28.
- The Consumer Protection Act, 1986 and its later versions.

Course Title: Human Resource Management**Course Code: DSE37809****Course Credit: 4**

COURSE OBJECTIVE	To familiarize students with: 1. Importance and function of HR department. 2. Process of recruitment and selection. 3. Different training methods used for employees. 4. Wage determination and welfare activities for employees.	NO. OF HOURS	NO. OF CREDITS
LEARNING OUTCOMES	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.		
Unit 1: Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.		15	1
Unit 2: Acquisition of Human Resource And its Training and Development Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention. Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmers; Training process outsourcing.		15	1
Unit 3: Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.		15	1
Unit 4: Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding		15	1

legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organizational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

Practical Exercise:

Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisations.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

Suggested Readings:

Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
 Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co.
 Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
 Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.
 Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.
 Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
 French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.
 Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

Course Title: BUSINESS RESEARCH METHODS AND PROJECT WORK**Course Code: DSE37810****Course Credit: 4**

COURSE OBJECTIVE	To familiarize students with: ❖ To inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.	NO. OF HOURS	NO. OF CREDITS
LEARNING OUTCOMES	The students should be able to: 1. Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; 2. Formulate Research Problem and Research Design; 3. Determine the sample size in consonance with the research problem and research design; 4. Collect and tabulate required primary and secondary data for analysis; 5. Prepare a report on the basis of collected data.		
Unit 1: Introduction Concept, objectives and significance of Research; Approaches and types of Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India.		15	1
Unit 2: Research Design Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; meaning and need of Literature Review; Meaning of Research Design, Features of a good research design; types of Research Design.		15	1
Unit 3: Sampling Design Meaning of Census and Sample; Meaning, need, significance and principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size.		15	1
Unit 4: Data Collection Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis. Report Writing Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style.		15	1
Project Work There shall be a supervisor for the learners who will guide the learners to (i) select a topic from the area of economics, commerce and business, (ii) design the research project, (iii) collect and analyze data and (iv) write the report. The number of learners to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms of the individual Universities. For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college other than the college in which the learner is studying. 5. Design an induction programme and perform role play for select organisations.			
Suggested Readings: Madan, P., Paliwal, V., & Bhardwaj, R. (2012). <i>Research Methodology-Methods & Techniques</i> . New Delhi: New Age International Publishers. Kothari, B. L. (2007). <i>Research Methodology: Tools and Techniques</i> . Jaipur: ABD Publishers. Borse, M. N. (2012). <i>Research Methodology—Modern, Methods & New Techniques</i> . Jaipur: Shree Niwas Publishers.			

Rao, K. V. (1994). *Research Methodology in Commerce and Management*. Noida, Uttar Pradesh: Sterling Publishers Private Limited.

Sharma, R. D., & Chahal, H. (2006). *Research Methodology in Commerce and Management*. New Delhi: Anmol Publications.

COURSE TITLE: INTERNATIONAL BUSINESS**COURSE CODE: DSE37811****COURSE CREDIT: 4**

COURSE CODE: BSES7011		COURSE CREDIT: 4	
COURSE OBJECTIVE	<p>To familiarize students with:</p> <ul style="list-style-type: none">❖ To introduce learners to the international business, trading and financial environment.❖ learners are also expected to understand the basic features of the foreign exchange market and types of exchange rates. T❖ he course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.	NO. OF HOURS	NO. OF CREDIT
LEARNING OUTCOMES	<p>After completing the course, the learners will be able to:</p> <ol style="list-style-type: none">1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);2. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank;4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.		
Unit 1: Introduction to International Business International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses. International Business Environment: Economic, demographic, cultural and political-legal environment. Globalization and its growing importance in the world economy, Impact of Globalization.		15	1
Unit 2: International Trade Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher–Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.		15	1
Unit 3: Regional Economic Integration & Cooperation Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of		15	1

regional economic integration. International Economic Organizations: WTO, UNCTAD, World Bank, and IMF.		
Unit 4: International Financial Environment and Foreign Direct Investment Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations. FDI – Reason for FDI. FDI in India.	15	1
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company. 2. Analyze various regional economic integrations and their impact on Indian business environment. 3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies. 		
Suggested Readings: Bennett, R. (2012). International Business. London: Pearson Education. Charles, W. L. H., & Jain, A. K. (2008). International Business, New York: McGraw Hill Education. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). International Business. Nashville: Southwestern Publishing Group. Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). International Business. London: Pearson Education. Griffin, R. W., & Pustay, M. W. (2002). International Business-A Managerial Perspective. New Jersey: Prentice Hall. Menipaz, E., & Menipaz A. (2011). International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.		

COURSE TITLE: BUSINESS ETHICS AND HUMAN VALUES**COURSE CODE: DSE37812****COURSE CREDIT: 4**

COURSE OBJECTIVE	To familiarize students with: ❖ To develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.	NO. OF HOURS	NO. OF CREDIT
LEARNING OUTCOMES	After completion of this course, learners will be able to: 1. Design Code of Ethics for an organization; 2. Discuss Ethical Performance of an organization; 3. Describe and distinguish between various types of values; 4. Discuss issues related to whistle blowing and other moral issues; 5. Measure the level of participation of select companies/organizations related to Social Responsibility.		
Unit 1: Introduction Business Ethics: Meaning, Importance; Business Ethics in Different Organizational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behavior of Manager. Ethical theories: Normative and descriptive ethical theories.		15	1
Unit 2: Business Ethics Management Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organizational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behavior; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.		15	1
Unit 3: Human Values & Business and Moral Issues in Business Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organizational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma. Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising;		15	1
Unit 4: Corporate Social Responsibility (CSR) Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.		15	1
Practical Exercises: The learners are required to: 1. Participate in discussion of decision-making situations by presenting scenarios; 2. Design code of ethics for a selected organisation. 3. Assess ethical performance of a selected organisation. 4. Prepare a questionnaire to measure the importance of different types of values.			

5. Analyze, interpret and present key learnings of the case study on Whistle Blowing- Infosys Case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

Suggested Readings:

Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.

Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.

Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.

Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organizational value congruence. *Journal of Business Ethics*, 136(3), 481–501.

Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.