

ORDINANCE

FOR

BACHELOR OF COMMERCE



(THIS ORDINANCE HAS BEEN APPROVED IN THE MEETING OF
BOARD OF STUDIES HELD ON DATED 2 June, 2022)

APPLICABLE W.E.F. ACADEMIC SESSION 2022-2023



SRI HARGOBINDGARH, PHAGWARA – HOSHIARPUR ROAD,
PHAGWARA 144401, PUNJAB

SRI HARGOBINDGARH, PHAGWARA – HOSHIARPUR
ROAD, PHAGWARA 144401, PUNJAB

ORDINANCE FOR BACHELOR OF COMMERCE

SHORT TITLE AND COMMENCEMENT

I. This ordinance shall be called the ordinance for the Bachelor of Commerce of GNA University, Phagwara.

II. This ordinance shall come into force with effect from academic session 2022-23.

1. Name of Program: BACHELOR OF COMMERCE (B.Com)

2. Name of Faculty: GNA BUSINESS SCHOOL (GBS)

3. Program Outcomes:

- **PO-1** Bachelors in Commerce (B.Com) degree opens up innumerable career options and opportunities to the aspiring students both in India and abroad. After completing three years for B.Com program, students would gain a thorough foundation in the fundamentals of Commerce and Finance.
- **PO-2** In advanced accounting courses beyond the introductory level, development through this program could provide well trained professionals for various industries and sectors.
- **PO-3** This degree provides the comprehensive knowledge of Auditing, Finance, Accounting, Taxation and Business laws. The students will become capable of making decisions at professional level.

4. Program Specific Outcomes:

- **PSO-1** The program caters to the manpower needs of companies in Accounting, Taxation, Business Laws, Auditing, Financial Analysis and Management.
- **PSO-2** The program will provide knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- **PSO-3** Learners will be able to do higher education and advance research in the field of commerce and finance. The students will be able to prove proficiency with the ability to engage in competitive exams like CGMA, CA, CS, CMA and other courses.

•**PSO-4** The students shall possess the knowledge, skills and attitudes during the end of the B.com degree course. By virtue of the training, they can become a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Stock Agents, etc.

•**PSO-5** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals and organizations.

•**PSO-6** Students will be able to demonstrate knowledge in setting up a computerized set of accounting books. Students will learn relevant managerial and financial accounting career skills, applying both quantitative and qualitative knowledge to their careers in business.

•**PSO-7** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academics to gain practical exposure. They will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.

5. Program Duration: Total duration of the Program shall be of three years and each year will comprise of two semesters. In addition, each semester shall normally have 90 working days and Program has total 90 seats.

6. Eligibility for Admission: 10+2 or equivalent with 50% (45 % for SC/ST/OBC) marks in aggregate from any recognized board.

7. Admission Process: The centralized admission cell shall make selection for admission to the program. The selection of the candidate shall be strictly on merit basis, subject to fulfillment of eligibility criteria. Candidates are required to fill the prescribed application form and submit the same to the admission cell. The admission cell after verifying the eligibility will forward the form to the Office of Registrar for further processing. If the candidate is selected, he/she is required to deposit the prescribed fee along with the application form and the required documents to the Office of Registrar.

8. Curriculum: The three years curriculum has been divided into six semesters and shall include lectures/ tutorials/ laboratory work/ field work/ outreach activity/ project work/ viva/ seminars/ presentations/ term papers/assignments etc. or a combination of some of these. The curriculum will also include other curricular, co-curricular and extra-curricular activities as may be prescribed by the university from time to time

9. Choice Based Credit System:

The University has adopted Choice Based Credit System (CBCS), which provides an opportunity to the students to choose courses from the offered courses comprising of Core, Elective, Ability Enhancement and Audit Courses. The choice based credit system provides a "flexible" approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Following are the types of courses and structure for the program:

As per UGC

I. Core Course: A course, which should compulsorily be studied by a candidate as a core requirement to complete the requirement of program in a said discipline of study.

II. Elective Course: Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

i. Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study, is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses from unrelated discipline (to be offered by main discipline/subject of study).

ii. Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to add generic proficiency to the students.

Note: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

Elective Course(s) may also be called an "Open Elective"

III. Ability Enhancement Courses (AEC): The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement; i Environmental Science and ii. English/MIL Communication. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

- i. Ability Enhancement Compulsory Courses (AECC): Environmental Science, English Communication/MIL Communication. Business Communication & Critical thinking
- ii Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

10. Medium of Instructions:

10.1 The medium of instructions and examination will be English.

10.2 Practical work/Project Work / Project Report / Dissertation / Field Work Report / Training Report etc., if any, should be presented in English.

11. Mode: The program is offered in Full Time/Regular mode of study only

12. Attendance Requirement to be Eligible to Appear in End Semester Examination

12.1 Every student is required to attend at least 75% of the lectures delivered squaring tutorials, practical and other prescribed curricular and co-curricular activities.

12.2 Dean of Faculty may give a further relaxation of attendance up to 5% to a student provided that he/she has been absent with prior permission of the Dean of the Faculty for the reasons acceptable to him/her.

12.3 Further, relaxation up to 10% may be given by the Vice Chancellor to make a student eligible under special circumstances only.

12.4 No student will be allowed to appear in the end semester examination if he/she does not satisfy the attendance requirements. Further, the attendance shall be counted from the date of admission in the University or commencement of academic session whichever is later.

13. Credit A unit by which the course is measured. It determines the number of hours of instruction required per week.

Contact Hours per Week	Credit Assigned
1 Hr. Lecture (L) per week	1 credit
1 Hr. Tutorial (T) per week	1 credit
2 Hours Practical (Lab) per week	1 credit

14. Program Structure:

UGC

Details of Courses under B.Com

Course	Credits	
	Theory & Tutorials (A)	Theory, Tutorial & Practical (B)
I. Core Course: (13 Papers of 6 credits each & 01 Paper of 4 credit)	9 x 6 = 54 1 x 4 = 4	4 x 6 = 24
II. Generic Elective Course (4 papers of 6 credits each from each discipline & 2 papers of 2 credit each)	3 x 6 = 18 2 x 2 = 4	1 x 6 = 6
III. Ability Enhancement Courses		
1. Ability Enhancement Compulsory (4-Papers)	4 x 2 = 8	
2. Skill Enhancement Course (Skill Based)		1 x 4 = 4 2 x 1 = 2 3 x 2 = 6
IV. Discipline Specific Elective (4 papers of 6 credits each)	4 x 6 = 24	
V. Summer Internship	06	
Total Credits =	118(A)	42(B)
GRAND TOTAL (A+B) =	160 credits	

Program Structure (B.Com)

Core Courses (Credits 6 each)

Sr. No.	Course Code	Course Name
CC1	BCM 101	Financial Accounting
CC2	BCM 102	Business Law
CC3	BCM 201	Corporate Accounting
CC4	BCM 202	Corporate Laws
CC5	BCM 301	Human Resource Management
CC6	BCM 302	Income Tax Law and Practice
CC7	BCM 303	Management Principles and Applications
CC8	BCM 401	Cost Accounting
CC9	BCM 402	Business Mathematics
CC10	BCM 403	Computer Application in Business
CC11	BCM 501	Principles of Marketing
CC12	BCM 502	Fundamentals of Financial Management
CC13	BCM 503	Summer Internship Project Report
CC14	BCM 601	Entrepreneurship
CC15	BCM 602	Indirect Tax Law

A) Ability Enhancement Compulsory Courses (AECC)

Sr. No.	Course Code	Course Name
AECC1	COM 101	English Communication
AECC2	CTL 001	Critical Thinking & Logic
AECC3	ENS 001	Environmental Studies
AECC4	COM 201	Business Communication

B) Skill Enhancement Courses (SEC)

Sr. No.	Course Code	Course Name
SEC 1	COM 121	English Communication Lab
SEC 2	COM 221	Business Communication Lab
SEC 3	BCM 305	E-Commerce
SEC 4	BCM 405	Auditing & Corporate Governance
SEC 5	BUA 001	Business Awareness
SEC 6	BCM 421	Financial Software Package
SEC 7	ATM 001	Analytical Tools for Manager

Semester V: Discipline Specific Elective (DSE 1, DSE 2) Credit 06 each

(Choose any two from Group A Courses)

Sr. No.	Course Code	Course Name
DSE 1		Choose any from Group A
DSE 2		Choose any from Group A

Group A Courses

Sr. No.	Course Code	Course Name
1.	BCM 521	Management Accounting
2.	BCM 522	Corporate Tax Planning
3.	BCM 523	Advertising
4.	BCM 524	Banking and Insurance
5.	BCM 525	Computerized Accounting System
6.	BCM 526	Financial Markets, Institutions & Financial Services
7.	BCM 527	Forensic Accounting and Fraud Examination
8.	BCM 528	Excel for Accounting

Semester V: Discipline Specific Elective (DSE 1, DSE 2) Credit 06 each

(Choose any two from Group A Courses)

Sr. No.	Course Code	Course Name
DSE 1		Choose any from Group A
DSE 2		Choose any from Group A

Group B Courses

Sr. No.	Course Code	Course Name
1.	BCM 621	Fundamentals of Investment
2.	BCM 622	Consumer Affairs and Customer Care
3.	BCM 623	Business Tax Procedures and Management
4.	BCM 624	International Business
5.	BCM 625	Industrial Relations and Labor Laws
6.	BCM 626	Business Research Methods and Project Work
7.	BCM 627	Financial Statement Analysis and Audit
8.	BCM 628	Internship Training on Forensic Accounting

D) Generic Elective (GE) (Credit: 06 each)

Sr. No.	Course Code	Course Name
GE 1	BCM 103	Micro Economics
GE 2	BCM 203	Macro Economics
GE 3	BCM 304	Business Statistics
GE 4	BCM 404	Indian Economy
GE 5	GWE 101	Gender Equality & Women Empowerment
GE 6	HVE 001	Human Values and Professional Ethics

Program Structure (B.Com)

Semester	Core Course (CC) 6 Credits	Ability Enhancement Course (AECC)	Skill Enhancement Course (SEC)	Discipline Specific Elective (DSE) 6 Credits	Generic Elective (GE) 6 Credits
I	CC	AECC	SEC		GE
	CC	AECC			
II	CC	AECC	SEC		GE
	CC	AECC			
III	CC		SEC		GE
	CC				GE
	CC				
IV	CC		SEC		GE
			SEC		
			SEC		
V	CC			DSE	
				DSE	
VI	CC		SEC	DSE	GE
	CC			DSE	

Course Scheme B.com

Semester-I

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 101	Financial Accounting	4	1	2	6
2	BCM 102	Business Law	5	1	0	6
3	BCM 103	Micro Economics	5	1	0	6
4	CTL 001	Critical Thinking & Logic	2	0	0	2
5	COM 101	English Communication	2	0	0	2
6	COM 121	English Communication Lab	2	0	0	1
Total credits						23

Semester-II

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 201	Corporate Accounting	5	1	0	6
2	BCM 202	Corporate Laws	5	1	0	6
3	BCM 203	Macro Economics	5	1	0	6
4	COM 201	Business Communication	2	0	0	2
5	COM 221	Business Communication Lab	0	0	2	1
6	ENS 001	Environmental Studies	2	0	0	2
Total credits						23

Semester-III

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 301	Human Resource Management	5	1	0	6
2	BCM 302	Income-tax Laws and Practice	4	1	2	6
3	BCM 303	Management Principles and Applications	5	1	0	6
4	BCM 304	Business Statistics	4	1	2	6
5	BCM 305	E-Commerce	3	0	2	4
6	HVE 001	Human Values and Professional Ethics	2	0	0	2
Total credits						30

Semester-IV

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 401	Cost Accounting	5	1	0	6
2	BCM 402	Business Mathematics	4	1	2	6
3	ATM 001	Analytical Tools for Manager	0	0	4	2
4	BCM 404	Indian Economy	5	1	0	6
5	BCM 405	Auditing and Corporate Governance	5	1	0	6
6	BCM 421	Financial Software Package	0	0	4	2
Total credits						28

Semester-V

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 501	Principles of Marketing	5	1	0	6
2	BCM 502	Fundamentals of Financial Management	4	1	2	6
3		Discipline Specific Elective –I(LTP as per subject opted)				6
4		Discipline Specific Elective-II(LTP as per subject opted)				6
5	BCM 503	Summer Internship Project Report	0	0	0	6
Total credits						30

Semester-VI

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BCM 601	Entrepreneurship	4	0	0	4
2	BCM 602	Indirect Tax Law	5	1	0	6
3	GWE 101	Gender Equality & Women Empowerment	2	0	0	2
4		Discipline Specific Elective –III(LTP as per subject opted)				6
5		Discipline Specific Elective –IV(LTP as per subject opted)				6
6	BUA001	Business Awareness	2	0	0	2
Total credits						26
GRAND TOTAL						160

*For syllabus of various courses, see Annexure-I (B.Com)

15. Examination/Continuous Assessment System (CAS):

For CAS two assessment components are adopted to evaluate students' s performance.

15.1 Internal Assessment, which includes attendance, mid semester examination and other components (Assignment, Snap Test, Project, Presentation/ Class Participation, Practical Lab Continuous Assessment, Quiz, Multiple Choice Questions, Case Study, Field Survey/ Field Report etc.) carrying a weightage of 40%.

15.2 External Assessment i.e End Semester, carrying a weightage of 60%.

15.3 Every student has to score at least 25% marks each in Continuous Assessment and End Semester examination. The minimum pass percentage is 40% in aggregate. In case a student scores more than 25% each in Continuous Assessment and End Semester Examination, but overall percentage in the concerned subject remains less than 40%, then student has to repeat End Semester Examination in that subject.

Academic Performance	Range of Marks	Grades	Grades Points	Remarks
Outstanding	≥90	A+	10	
Excellent	≥80 & <90	A	9	
Very Good	≥70 & <80	B+	8	
Good	≥60 & <70	B	7	
Fair	≥50 & <60	C+	6	
Average	≥40 & <50	C	5	
Minimally Acceptable	40	D	4	
Fail	<40	F	0	
Incomplete		I	-	
Withdrawal		W	-	
Grade Awaited		GA	-	
Minor Project		S/US		S-Satisfactory US- Unsatisfactory

16. Grading System: University follows eight letter grading system (A+, A, B+, B, C+, C, D, and F) that have grade points with values distributed on a 10 point scale for evaluating the performance of student. The letter grades and the corresponding grade points on the 10-point scale are as given in the example below. Absolute Grading System will be followed for evaluation.

NB: The CGPA can be converted to percentage by using the given formula:

$$\text{CGPA} \times 10 = \%$$

$$\text{e.g. } 7.8 \times 10 = 78\%$$

Note: Cumulative Grade Point Average (CGPA), it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (Course title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

16.1 Acceptance of MOOC courses

GNA Business School accepts the MOOC course available on SWAYAM platform for credit transfer 40% of the courses can be taken from the available list of MOOCs on SWAYAM.

Instructions for MOOC courses

I. MOOC courses taken for credit transfer must be approved and recommended by Dean Academics and Dean of the Faculty before the start of the semester. Get that course recommended by Dean and Dean Academics in triplicate, One copy with ERP, One with COE and one with respective departments.

II. MOOC course should be done from SWAYAM platform as per the guidelines of UGC.

III. To obtain the credit the student needs to complete the assessment of the course and provide the certificate of the course issued by the SWAYAM/NPTEL. After completing the certificate, the student must submit the certificate within a week to the department.

IV. The fees (if any) for the registration and / or assessment of the MOOC course must be borne by the student only.

V. The student can opt for a particular online MOOC course if and only if the credit of that course is equivalently mapped with the program structure.

VI. If the student obtains the same course credit which mapped with the course then credit shall be considered for this course and the grade/marks provided by the accessing authority shall be transfer to the student. The result of the MOOC shall be taken on record by the university examination cell and a result declared for these papers.

VII. For any particular semester, all results for the MOOC course must be submitted along with the marks of other papers of the same semester by the course coordinator.

VIII. MOOC course coordinators shall be appointed for each of the course taken by the student.

17. Re-appear: Student with backlog of one semester will be carried forward to next semester. Re-appear examinations will be conducted twice in a year after ESE of every semester.

18. Improvement of overall Score: A candidate having CGPA < 6.0 and wishes to improve his/her overall score may do so within two academic years immediately after passing the degree program by reappearing into maximum four course(s)/subject(s). The improvement would be considered if and only if the CGPA becomes > 6.0

19. Program qualifying criteria: For qualifying the Program every student is required to earn prescribed credits (i.e. 160). If any student fails to earn prescribed credits for the program then he/she will get a chance to complete his/her Program in two more years than the actual duration of degree.

20. Revision of Regulations, Curriculum and Syllabi: The University may revise, amend, change or update the Regulations, Curriculum, Syllabus and Scheme of examinations through the Board of Studies and the Academic Council as and when required.



Annexure-I (B. Com)

BACHELOR OF COMMERCE

Semester-I

BCM 101: Financial Accounting

Credits: 6

LTP 412

Course Description: The course aims to equip the students with conceptual knowledge of the financial accounting and understand the concepts and procedures of financial reporting, including income statement, balance sheet, and statement of cash flows. The course includes theoretical framework, accounting process, business income and accounting for hire purchase and installment systems.

Course Outcomes (CLO):

Upon successful completion of the course:

CO1: Students will acquire with conceptual knowledge of the financial accounting.

CO2: Student will be able to prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO3: Students will be able to use accounting concepts, principles and framework to analyze and effectively communicate information to a variety of audiences.

CO4: They will be able to record the accounting treatment of various kinds of business transaction.

Course contents:

Unit I

Theoretical Framework

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. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals,

periodicity, consistency, prudence (conservatism), materiality and full disclosures

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India, Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101 International Financial Reporting Standards (IFRS): - Need and procedures.

Accounting Process: Recording, Classification and Summarizing of Business Transactions (Journal, Ledger and Trial Balance).

Unit II

Accounting Process: Preparation of Cash Book (Double Column and Triple Column), Subsidiary Books, Preparation of Final Accounts (With Adjustments).

Bank Reconciliation Statement: Meaning and Preparation

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, Funds Flow Statement, Cash Flow Statement, Selecting and shutting a Company; Backup and Restore data of a Company

Unit III

Business Income

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 of method. Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

Unit IV

Accounting for Royalties

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Dissolution of Partnership Firm: Preparation of Accounts, Insolvency of Partner (Garner V/s Murray Rule)

Recommended Books / Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013. costs; Types of pricing practices. Note: Relevant Case Studies will be discussed in class.
2. Jawahar Lal, Seema et al *Financial Accounting*, Himalaya Publishing
3. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education
4. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, N. Delhi
5. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, N Delhi
7. Deepak Sehgal *Financial Accounting* Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
9. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
10. Tulsian, P.C. *Financial Accounting*, Pearson Education.
11. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

BCM 102 :Business Law

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the formulation, interpretation, and application of law to business. It incorporates the study of ethical issues that arise in contemporary business settings, including professional conduct and corporate social responsibility. This course covers major areas of legal regulation to which businesses are subject, including contract law, partnership and corporate law, Sale of Goods Act, Intellectual property law, Negotiable Instruments.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will learn about The Indian Contract Act 1872

CO2: Students will come to know about The Sale of Goods Act, 1930

CO3: They will come to know about the law related to partnership and Limited Liability Partnership in India.

CO4: Students will learn about the types of negotiable instruments such as Promissory Note, Bill of exchange, cheque

Course Content

Unit I

The Indian Contract Act, 1872: General Principle of Law of Contract

Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract – modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi – contract

The Indian Contract Act, 1872: Specific Contract: Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency

Unit II

The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by non-owner; Performance of

contract of sale; Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit III

The Partnership Act, 1932,

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership.

The Limited Liability Partnership Act, 2008

Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.

Unit IV

Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque

Recommended Books / Suggested Readings:

1. Kuchhal M.C., and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. Maheshwari SN and Maheshwari SK, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. Tulsian P C and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

BCM 103: Micro Economics

Credits : 6

LTP 510

Course Description: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Course Outcomes: After completing this course students shall be able to

CLO 1: To understand the measurement of price elasticity of demand, determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.

CLO 2: To assess the position of a company and explain the concepts of factors of production, collective bargaining and the underlying theories of factors of production.

CLO 3: Recognize the relationship between short-run and long-run costs and will also be able to establish the linkage between production function and cost function

CLO 4: Compare and contrast four basic types of market i.e. perfect, monopoly, monopolistic and oligopoly and can determine price and output under different market types.

Course Content

Unit I

Micro Economics: Meaning, Nature, Scope & Relationship with other disciplines, Opportunity Cost Principle, Production Possibility Curve, Scarcity Concept. Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand.

Unit II

Utility Analysis, Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference, Theory of Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Returns to scale.

Unit III

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation

Unit IV

Market Structure: Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly. Pricing: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices.

Note: Relevant Case Studies will be discussed in class.

Recommended Books / Suggested Readings:

1. D. M. Mithani, Managerial Economics Theory and Applications, Himalaya Publication
2. Peterson and Lewis, Managerial Economic, Prentice Hall of India
3. Gupta, Managerial Economics, Tata McGraw Hills
4. Geetika, Managerial Economics, Tata McGraw Hills
5. D.N.Dwivedi, Managerial Economic, Vikas Publications
6. Koutsoyiannis, A Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi.
7. H. L.Ahuja Advanced Economic Analysis, S. Chand & Co. Ltd, New Delhi.
8. G.S Gupta, Managerial Economics, Tata McGraw Hill.
9. K.K .Dewett, Modern Economic Theory, S. Chand Publication

CTL 001 Critical Thinking & Logic

Credits: 2

LTP 200

Course Description: Critical thinking is a logic-based course designed to help students articulate their thoughts into arguments and make critical statements. The course focuses on cultivating critical thinking skills by introducing the students to factors such as bias, flawed arguments, validity, causation and persuasion that help them differentiate and identify clarity and linearity in their ideas.

Upon successful completion of the course, the students should be able to:

CLO1: Understand the principles of Logic

CLO2: Understand and apply factors that influence cognitive thinking

CLO3: Outline and communicate thoughts and ideas in a clear and decisive manner

Review and identify internal consistency and logical clarity in an idea

CLO4: Demonstrate logical arguments and statements

Course Content

Unit I

Introducing critical thinking, Title, Introduction to Logic. Arguments, Identifying arguments, Strategies, Argument vs. non-argument, Analytical vs. descriptive writing, Consistency and clarity.

Unit II

Factors, Assumptions and persuasion, Cognitive biases, Flawed arguments, Sources of evidence, Note making, Discussions, Group Discussion, Student Presentation

Primary Resources:

1. Cottrell, S. (2017). Critical thinking skills (3rd ed.). London, UK: Palgrave Macmillan UK.
2. Van Den Brink-Budgen (2010). Critical Thinking for Students 4th Edition: Learn the Skills for Analyzing, Evaluating, and Producing Arguments

COM101: ENGLISH COMMUNICATION

Credits : 2

LTP 200

Course Objectives:

1. To make students capable of using English language in context.
2. To enhance effective reading and writing skills.

Course Outcomes (CLO):

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

1. The students will develop a minute practical knowledge about English grammar and its usage
2. The students will develop an understanding of the importance of free expression

Unit I

Reading Skills: Comprehension Strategies- Skimming, Scanning & Inferencing, Summarising of Newspaper Articles, Paraphrasing of Complex Sentences

Unit II

English Grammar and Usage: Parts of Speech, Common Errors in writing, Tenses, Change of Voice, Transformation of Sentences

Unit III

Basic Writing Practices: Paragraph writing, Picture Composition, University based Notices, Notes Making after listening to a Motivational Speech, Formal Letter based on University concerns, MS Word (font style, size, format, spacing)

Unit IV

Vocabulary Enrichment: Word Coinage, Synonym, Antonym, Homophones, Idioms and Phrasal verbs

Reference Book:

Functional English Grammar by Graham Lock, 1995

Suggested Readings:

Practical English Usage. Michael Swan OUP. 1995

On Writing Well. William Zinsser. Harper Resource Book. 2001

Communication Skills. Sanjay Kumar and Pushp Lata. Oxford University Press. 2006

Exercises in Spoken English. CIEFL, Hyderabad. Oxford University Press

Internet Links:

<https://www.englishgrammar101.com/>

<http://learnenglish.britishcouncil.org/en/english-grammar>

<http://www.englishgrammarsecrets.com/>

<http://www.myenglishpages.com/>

<http://www.english-for-students.com/Homonyms-B.html>

COM121: ENGLISH COMMUNICATION LAB**Credits : 1****LTP 002**

Course Description: The course aims to equip the students with focus on the production and practice of sounds of language and familiarizes the students with the use of English in everyday situations both in formal and informal contexts.

The course includes description of sights seen in everyday life, pronunciation of different words and its correct usage.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop better understanding of nuances of English language through audio-visual experience and group activities

CO2: Hone speaking skills with clarity and confidence

CO3: Have better comprehension of accent of people of different backgrounds and regions

CO4: Use English grammar accurately

Course Content**Unit I**

Daily Discourse: Common Everyday Situations: Conversations and Dialogues (Unit 1-6), Monologue (2D/4D/5D/6D), and Communication at workplace.

Unit II

Listening skills: Listening skills on Social Interactions (Unit 1), work and study (Unit 2), daily life (Unit 3), food (Unit 4), Places (Unit 5) and Family (Unit 6)

Unit III

Phonetic Skills: Pronunciation, Intonation, stress (Unit 1-6) and Rhythm

Unit IV

Speaking Skills: Group Discussion/ Debate, role Plays

Recommended Books:

1. Cambridge English Empower Elementary Student's Book by Cambridge University Press

Suggested Readings

1. Exercises in Spoken English. Parts. I-III. CIEFL, Hyderabad. Oxford University Press
2. Study Writing. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press. 2006.
3. On Writing Well. William Zinsser. Harper Resource Book. 2001
4. Practical English Usage. Michael Swan. OUP. 1995.

SEMESTER II**BCM201: CORPORATE ACCOUNTING****Credits : 6****LTP 510**

Course Description: The course aims to equip the students with the various concepts of corporate accounting. The objective of this course is to discuss and understand the accounting that underlies the valuation of sources of finance and final accounts of different forms of companies. The course includes the key topics: Accounting for share capital & Debentures, Valuation of goodwill and shares, Accounts of holding companies/parent companies, Accounts of banking companies and preparation of cash flow statement.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand about accounting for share capital and debentures along with preparation of final accounts.

CO2: Enable the students to understand about amalgamation, absorption and external reconstruction.

CO3: To make them aware about accounts of banking companies and develop knowledge of holding companies accounts.

CO4: Enable the students to understand about cash flow statement.

Course Content**Unit I**

Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures, Important forms to be filed by companies with ROC.

Final Accounts using Accrual Accounting system: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit II

Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problem only. Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings) Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

Unit III

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21 (ICAI) Banking Companies: Difference between balance sheet of banking and non banking company; prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit IV

Cash Flow Statement: Concepts of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7

Recommended Books / Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., N Delhi
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, N Delhi
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand

BCM 202: Corporate Laws

Credits: 6

LTP 510

Course Description: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. The course provides students with the skills necessary to analyze the statutory and common law rules underpinning business and corporate law to apply them to contemporary business situations and companies. The course includes Administration of Company Law, documents required for incorporation, directors and its duties

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: The students will come to know about the characteristics of a business corporation when compared to other forms of business.

CO2: They will learn how corporations are incorporated and administered.

CO3: The general law and statutory duties owed by directors and other officers and the external administration of corporations in financial difficulty.

CO4: They will understand about the regulations relating to insider trading and depository Act

Course Contents:

Unit I

Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; not for profit Association; illegal association; formation of company, on-line filing of document, Promoters- their legal position, pre-incorporation contract; on-line registration of a company.

Unit II

Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III

Management: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit

Winding Up: Concept and modes of Winding Up.

Unit IV

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism

Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty

Recommended Books / Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act*, Corporate Laws and SEBI Guideline, Bharat Law House, N. Delhi
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
11. Maheshwari SN and Maheshwari SK, *Business Law*, National Publishing House, New Delhi.

BCM203: Macro Economics

Credits: 6

LTP 510

Course Description: This course aims to acquaint students with economy as a whole including measurement of national income, inflation and unemployment, which an objective to inculcate understanding of macroeconomic environment of an economy for better decision making.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To describe the Labor market and money market in an economy

CO2: To describe the underlying theories of demand and supply of money in an economy.

CO3: To make use of employment and national income statistics students will be able to describe and analyze the economy in quantitative terms and interpret macroeconomic issues like money, inflation and unemployment.

CO4: To identify the phases of the business cycle and the problems caused by cyclical fluctuations in the market economy and significance of Government Policies for the growth of the economy.

Course Contents:

Unit I

Macro Economics: Classical theory of Income & Employment. Keynesian theory of Income. Say's Law of Demand. Consumption function. Psychological Law of Income. Investment and its importance for the economy. Multiplier: Concept, Features and Leakages. Foreign trade multiplier

Unit II

Theories of demand for money – defining demand for money – Classical theories of demand for money – Friedman's re-statement of Quantity Theory of Money; Liquidity preference theory and Keynesian Liquidity Trap. Theories of Supply of money; Defining supply of money; Measuring supply of money

Unit II

Theories of demand for money – defining demand for money – Classical theories of demand for money – Friedman's re-statement of Quantity Theory of Money; Liquidity preference theory and Keynesian Liquidity Trap. Theories of Supply of money; Defining supply of money; Measuring supply of money

Unit III

National Income: Measuring National Income. Problems in the measurement of National Income. Inflation: Meaning, Types and Theories of Inflation; Demand Pull Inflation & Cost Push inflation. Measurement of Inflation in India - Policies to control inflation, Stagflation, Philips Curve. Oakun's Law Measurement of unemployment in India.

Unit IV

Business cycle: Meaning, types and phases. Monetary, Fiscal and Income policy – Meaning and instruments and Measures taken by Government.

Macro-economic Framework in Indian Economy–Public Finance–Tax system in India–Financial Administration: Finance Commission.

SUGGESTED READINGS:

1. Ahuja, H.L. (2015) Macroeconomics-Theory and Policy. New Delhi: Sultan Chand.
2. Jhingan, M.L. (2016) Macro Economic Theory. Delhi: Vrinda Publications Pvt. Ltd
3. Dwivedi, D.N. (2017) Macroeconomics: Theory and Practice: Theory & Practice. New Delhi: McGraw Hill.
5. Dewett, K.K., Navalur, M.H., (2006) Modern Economic Theory: New Delhi: Sultan Chand.
6. Shapiro., Macroeconomic Analysis, Galgotia Publications Pvt

COM 201: Business Communication

Credits: 2

LTP 200

Course Objective:

1. To make students develop business writing etiquette in terms of formats.
2. To develop their reading skills and enhance their vocabulary

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

1. The students will be able to develop effective reading and writing skills.
2. The students will learn vocabulary and technical jargons as used in business communication.

Course Contents:

Unit I

Communication & Interpersonal Skills: Process of Communication, Types of communication, Modes of Communication, Barriers to Communication, Delivering Effective PPT

Unit II

Technical Writing: Memorandum, Notices, Blog Writing, Report Making, Minutes of Meeting, E-Mail, Press Note, Resume & Cover Letter, Formal Letter- Complaint Letter, Inquiry Letter, Confirmation Letter, Resignation Letter, Permission Letter,

Unit III

Vocabulary Building: Misspelt words, Techno based Acronyms, Word formation- prefix, suffix, Foreign Words, Phrases

Unit IV

Functional Grammar: Conditional Sentences, Degrees of Comparison, Punctuation, Question Tags

Reference Book: Functional Skills English by Roselyn Whitley, 2008

Suggested Readings:

1. *Exercises in Spoken English* Parts. I-III. CIEFL, Hyderabad. Oxford University Press
2. *Study Writing*. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press.2006.
3. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
4. *Practical English Usage*. Michael Swan. OUP. 1995.

COM 221: Business Communication Lab**Credits: 1****LTP 002**

Course Description: The course aims to equip the students with business communication principles through creation of effective business and oral presentations. Includes study and application of team communication and use of technology to facilitate the communication. The course includes designing and mastering the most important communication skills, from professional writing presentations.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1:Acquire in-depth knowledge of business communication and listening skills.

CO2:Discuss the use of video in business messages.

CO3: Deliver high-quality oral presentations.

CO4:Develop Nonverbal communication, interview preparation and resume writing.

Course Content**Unit I**

Listening Skills: Listening Exercises on Journeys (Unit 7), Fit and healthy (Unit 8), Clothes and shopping (Unit 9), Communication (Unit 10), Entertainment (Unit 11) and Travel (Unit 12)

Unit II

Presentation Skills Making : PPT and Presenting Power Point Presentation

Unit III

Phonological Skills: Pronunciation, syllables and word stress.

Unit IV

Speaking Skills: Interview skills

Recommended Books

1. Cambridge English Empower Elementary Student's Book by Cambridge University Press

Suggested Readings:

1. *Exercises in Spoken English* Parts. I-III. CIEFL, Hyderabad. Oxford University Press
2. *Study Writing*. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press.2006.
3. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
4. *Practical English Usage*. Michael Swan. OUP. 1995.

ENS001 : Environmental Studies**Credits: 2****LTP 200**

Course Description: The course aims to equip the students with causes and consequences of different kinds of global environmental problems and develop the thinking about the remedial measures of these problems. The course includes the scope of environmental study, ecosystem, natural resources, biodiversity and its conservation, various types of environmental pollutions, policies & practices.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the multidisciplinary nature of environmental studies and ecosystem

CO2: Provide an introduction to renewable and non-renewable resources of energy

CO3: Become familiar with biodiversity and its conservation

CO4: Analyze the various environmental practices, policies and pollutions

Course Contents:**Unit I****Introduction to environmental studies**

Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession.

Case studies of the following ecosystems:

a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit II

Natural Resources: Renewable and Non-renewable Resources

Land resources and land use change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over exploitation of surface and ground water, floods, droughts, conflict over water (international & interstate). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit III

Biodiversity and Conservation

Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic zones of India; Biodiversity patterns and global biodiversity hotspots India mega biodiversity nation; Endangered and endemic species of India Threats to biodiversity: Habitat loss, poaching of wildlife, wildlife conflicts, biological invasions; Conservation of biodiversity: conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

Unit IV

Environmental Pollution

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

Environmental Policies & Practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Human Communities and the Environment

Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and land slides. Environmental movements: Chipko, Silent Valley, Bishnoi of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Fieldwork

Visit to an area to document environmental assets: river/forest/flora/fauna, etc.

Visit to alcohol polluted site: Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems pond, river, Delhi Ridge, etc.

Recommended Books / Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M. K. 2013. Threats from India's Himalaya dams. *Science*, 339:36-37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp.29-64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E. P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.

10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P. H., Hassenzahl, D. M. & Berg, L. R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. *Environmental law and policy in India*. Tripathi 1992.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P. H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

SEMESTER III

BBA 301: HUMAN RESOURCE MANAGEMENT

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the techniques and principles to manage human resource of an organization and also focused on Indian experiences, approaches and cases. The course includes focuses on recruitment, selection and providing direction for the people who work in the organization. It deals with issues related to people such as compensation, hiring, performance management, Workforce diversity, Downsizing, VRS, Industrial Disputes, grievance-handling.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Manage Human resources of organization .

CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and job analysis

CO3: Develop, implement, and evaluate employee training and development programs

CO4: Administer and contribute to the design and evaluation of the performance appraisal system

Course Contents:

Unit I

Introduction: Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; HR Information System

Unit II

Acquisition of Human Resource: 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 and induction

Unit III

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programs; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Maintenance: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. Chhabra TN, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

BCM 302: INCOME TAX LAW AND PRACTICE

Credits : 6

LTP 412

Course Description: The course aims to equip the students with basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules. The course includes Basic concepts, Residential status, Computation of Income under different heads, Computation of Total Income and Tax Liability, Preparation of Return of Income

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To introduce the basic concept of Income Tax

CO2: In order to familiarize the different know-how and heads of income with its components.

CO4: It gives more idea about the Computation of total income and tax liability

CO5: Make students familiarize with the concept of filing of return of income

Course Content:

Unit I

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Agricultural Income: Meaning, Classification, Integration of Agricultural Income with Non-Agricultural Income

Residential status; Scope of total income on the basis of residential status, Exempted income under section 10

Unit II

Computation of Income under different heads

Income from Salaries

Income from House Property

Income from Capital Gains

Unit III

Computation of Income under different heads
Profits and Gains from Business and Profession
Income from Other Sources

Computation of Total Income and Tax Liability: Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Five leading cases decided by the Supreme Court

Unit IV

Deductions Out of Gross Total Income: Meaning, List of Deductions under Section 80C to 80U under Income Tax Act, 1961.

Computation of Total Income and Tax Liability of Individuals.

Preparation of Return of Income Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Recommended Books / Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*,
2. Taxmann Publication Pvt. Ltd, New Delhi. Latest version
3. 'Excel Utility' available at incometaxindiaefiling.gov.in

BCM 303: Management Principles and Applications

Credits: 6

LTP 510

Course Description: The course aims to equip the students with understanding the role, functions of management and principles, concepts and techniques that can be used in carrying out these functions & the students will be able to apply theoretical knowledge in simulated and real life settings. The course includes introduction to Management, Planning, Organizing, Staffing and leading, Controlling.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: learn about the basics of management and its various approaches

CO2: Students will be able to bring effectiveness in an organization by making different Plans and strategies.

CO3: Learn about the organizing function of management.

CO4: Gather and analyze both qualitative and quantitative information to isolate issues and Formulate best control methods.

Course Contents

Unit I

Introduction Concept, Need for Study, Managerial Functions – An overview, Co-ordination: Essence of Manager-ship, Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value chain analysis, Senge's Learning Organization, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit II

Planning Types of Plan – An overview to highlight the differences, Strategic planning – Concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components,

Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit III

Organising and Staffing Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority.

Formal and Informal Structure; Principles of Organising; Network Organisation Structure; Staffing: Concept of staffing, staffing process

Unit IV

Leading Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory, Vroom's Expectation Theory; Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Control: Concept, Process, Limitations, Principles of Effective Control, and Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT /CPM, Emerging issues in Management

Recommended Books / Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books

7. Griffin, Management Principles and Application, Cengage Learning

8. Robert Kreitner, Management Theory and Application, Cengage Learning

9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

10. Peter F Drucker, Practice of Management, Mercury Books, London

BCM 304: BUSINESS STATISTICS

Credits: 6

LTP 412

Course Description: The course aims to familiarize students with the basic statistical tools used for managerial decision-making and will able to learn of Hypothesis testing. The course includes Statistical Data and Descriptive Statistics, Probability and Probability Distributions, Correlation and Regression Analysis, Index Numbers & Time series analysis

Course Outcomes (CLO):

Upon successful completion of the course:

CO1: Students will be able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)

CO2: Students will be able to explain probability theory and probability distributions in relation to general statistical analysis.

CO3: They will be able to design, evaluate and apply correlation and regression analysis

CO4: Able to understand the index number and time series analysis

Course contents:

Unit I

Statistical Data and Descriptive Statistics **a. Nature and Classification of data:** univariate, bi-variate and multivariate data; time-series and cross-sectional data **b. Measures of Central Tendency:** Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications, Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination). **c. Measures of Variation:** absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance, d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit II

Probability and Probability Distributions **A. Theory of Probability:** Approaches to the calculation of probability, Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required). **B. Expectation and variance of a random variable.** **C. Probability distributions:**
Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit III

Simple Correlation and Regression Analysis Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results

Unit IV

Index Numbers & Time series analysis Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted.
Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY
Time Series: 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. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Sampling Concepts, Sampling Distributions and Estimation:

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

Recommended Books / Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

BCM305: E-Commerce**Credits : 4****LTP 302**

Course Description: The course aims to familiarize students with the mechanism for conducting business transactions through electronic means. The course includes Introduction to E-Commerce, Security and Encryption, IT Act 2000 and Cyber Crimes, IT Act 2000, On-line Business Transactions.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to learn about the impact of Information and Communication technologies, especially of the Internet in business operations

CO2: Students will learn about the fundamental principles of e-Business and e-Commerce.

CO3: They will be able to Use tools and services of the internet in the development of a virtual e-commerce site.

CO4: Explain the added value, risks and barriers in the adoption of e-Business and e-Commerce.

Course Content:**Unit I**

Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit II

Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), 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 and protecting servers and clients).

Unit III

IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit IV

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education

4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.

HVE001: Human Values and Professional Ethics

Credits :2

LTP 200

Pre-Requisites: NA

Course Objectives:

1. To sensitize students about the role and importance of human values and ethics in personal, social and professional life.
2. To enable students to understand and appreciate ethical concerns relevant to modern lives.
3. To help students develop sensitivity and awareness; leading to Commitment and courage to act on their own belief

Course Outcomes (CLO):

After completion of this course students will be able to :

1. Start exploring themselves and start finding the need and relevance for the course.
2. Start finding that technical education without study of human values can generate more problems.
3. Realize that only physical facility is not sufficient for a good life.
4. See that the 'I' and 'BODY' are two realities. The feeling is related to 'I' and physical facility is related to 'body'.
5. See that respect is right evaluation and only right evaluation leads to fulfillment in relationship.
6. Differentiate between the characteristics and activities of different orders and study the mutual fulfillment among them.

Course Contents:

Unit I

Introduction to value education: understanding the need, basic guidelines, Concept of Human Values: Meaning and Importance of Values, basic human aspiration, Method to fulfill the basic aspiration- SVDD, SSDD, SSSS, Understanding and living in harmony at various levels.

Unit II

Being good and Responsible, Self-Exploration, Self-Evaluation and Investigation, Natural Acceptance, Understanding the need of self ('I') and 'body'- Sukh and Suvidha, Harmony in Myself: - Understanding the harmony of 'I' with body, Program to ensure Sanyam and Swasthya.

Unit III

Understanding Harmony in the Family: Relationships, harmony, Emotions and Feelings, understanding harmony in the Family-The basic unit of human interaction, Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between Intention and Competence and other salient values in relationship

Unit IV

Understanding Harmony in the Society: Comprehensive human goal, Universal human order, Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family.

Unit V

Understanding harmony in Nature: Understanding the harmony in the Nature, Orders in nature, Interconnectedness and mutual fulfillment among the four orders of nature. Ethical living: - Ethical human conduct, Professional Ethics.

TEXT BOOKS:

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Value Education
2. B P Banerjee, 2005, Foundations of Ethics and Management, Excel Books
3. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and HarperCollins, USA.

SEMESTER IV

BCM 401: Cost Accounting

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the knowledge of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs. The course includes introduction to cost accounting, Elements of Cost: Material, Labor and Overheads, Methods of Costing, Book Keeping in Cost Accounting

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1:How cost accounting is used for decision making and performance evaluation.

CO2:Familiar with the basic concept of cost and to know how costs are presented in financial Statements.

CO3:understand how materials, labor and overhead costs are added to a product at each stage of the production cycle.

CO4:Students will be able to manage the inventory by using different inventory control methods- LIFO, FIFO ,EOQ etc.

Course Content:

Unit I

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

Unit II

Elements of Cost: Material and Labor:Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses. Labor: Accounting and Control of laborcost, Time keeping and time booking, Concept and treatment of idle time, over time, labor turnover and fringe benefits, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit III

Elements of Cost: Overheads: Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatment of certain items in costing like interest on capital, packing expense, bad debts, research and development expenses Activity based cost allocation

Unit IV

Methods of Costing; Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).
Book Keeping in Cost Accounting; Integral and non-integral systems; Reconciliation of cost and financial accounts

Recommended Books / Suggested Readings:

1. Charles Horngren, Srikant Datar, Madhav V.Rajan, Cost Accounting:A Managerial EmphasisPearson
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
5. Rajiv Goel, Cost Accounting. International Book House
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.

BCM 402: Business Mathematics

Credits : 6

LTP 412

Course Description: The course aims to equip the students with the basic mathematical tools, with an emphasis on applications to business and economic situations. The course includes Matrices and Determinants, Calculus I & II, Mathematics of Finance, Linear Programming

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: They will understand basics methods of business calculus, types and methods of interest account and their basic applications in practice

CO2: Students will be able to apply their mathematical skills to various business problems for the optimal solution.

CO3: Students will be able to understand the effects of tax on Monopolist's optimum price and quality.

CO4: They will be aware of formulation of linear programming problem with the help of various methods.

Course Content:

Unit I

Matrices and Determinants Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II

Calculus I & II : Basics of functions , limit, continuity and differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity. Maxima and Minima: Cases of two

variables involving not more than one constraint including the use of the Lagrangian multiplier. Basics of integration , Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

Unit III

Mathematics of Finance Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest

Unit IV

Suggested readings:

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. Mc Graw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
7. Thukral, J.K., *Mathematics for Business Studies* Soni, R.S., Business Mathematics. Ane Books, New Delhi.
8. Thukral, J.K., *Mathematics for Business Studies*
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi

BCM 404: Indian Economy

Credits : 6

LTP 510

Course Description: This course aims to equip the students with the major issues, policy regimes, structural changes, sectorial trends and issues in economic development in India and their solutions. This course includes Basic Issues in Economic Development, Basic Features of the Indian Economy at Independence, Economic Reforms since 1991, Unemployment and Poverty; Human Development; Environmental concerns, Issues in Agriculture Sector, Financial Sector, Industry and Services Sector.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To grasp the major economic problems in India and their solution

CO2: To understand the basic elements of Indian economy's aspects, policy regime, nature and decision making

CO3: To understand theories of Unemployment and Poverty; Human Development; Environmental concerns.

CO4: To know the foreign trade and Structural Changes and Performance of India's Foreign Trade

Course Contents:

Unit I

Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development

Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit II

Policy Regimes

- The evolution of planning and import substituting industrialization
- Economic Reforms since 1991
- Monetary and Fiscal policies with their implications on economy

Unit III

Growth, Development and Structural Change

- The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions
- The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- Changes in policy perspectives on the role of institutional framework after 1991
- Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns
- Demographic Constraints: Interaction between population change and economic development

Unit IV

Sectoral Trends and Issues

- Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution;
- Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms;
- Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments

Recommended Books / Suggested Readings

- Mishra and Puri, *Indian Economy*, Himalaya Publishing House
- IC Dhingra, *Indian Economics*, Sultan Chand & Sons
- Vivek Mittal *Business Environment*, Excel Books
- Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
- Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
- Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
- Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
- Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
- Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.

BCM 405 : Auditing and Corporate Governance

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards. The course includes introduction, Audit of Companies, Corporate Governance, Business Ethics Morality and ethics, Corporate Social Responsibility (CSR).

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand key legal and regulatory obligations imposed on corporations

CO2: Interpret the accountability hierarchy from corporate governance Perspective.

CO3: Use ethical theories and frameworks to analyze ethical dilemmas in Business and Resolve practical problems.

CO4: Identify different stakeholders and understand why they may hold Differing perspectives on ethical issues.

Course Content:

Unit I

Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit II

Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

Unit III

Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit IV

Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

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

Recommended Books / Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers).

SEMESTER IV

BCM 501: Principles of Marketing

Credits : 6

LTP 510

Course Description: The course aims to equip students with introduction to the basic principles of marketing, practices, and the application of these practices. This course includes the study of our present-day marketing system from a managerial point of view and has a current events component to help emphasize the marketing principles in today's business world. Subjects covered include consumers, market research and target markets, products, promotion, channels of distribution, pricing, use of technology in marketing and recent developments in marketing.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop an idea about marketing and its functions.

CO2: Enhance their understanding related to concepts of consumer behavior and market segmentation.

CO3: Familiarize students about product and its classifications along with pricing policies and distribution channels.

CO4: Acquaint the students with the elements of promotional mix and recent developments in marketing domain.

Course Content:

Unit I

Introduction Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II

Consumer Behavior: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit III

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging, labeling; Product life-cycle; New Product Development Process; Consumer adoption.

Pricing: Significance. Factors affecting price of a product, Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit IV

Promotion: Nature and importance of promotion, Communication process. Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, green marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip, Armstrong, Agnihotri and Ehsanul Haque. *Principles of Marketing* 13 Ed, Pearson Edu
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

BCM 502: Fundamentals of Financial Management

Credits : 6

LTP 412

Course Description: The course aims to equip the students with the principles and practices of financial management. The course includes introduction to financial management, Time value of money, Investment Decisions, Financing Decisions, Dividend Decisions, Working Capital Decisions.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To understand the concept of financial management, measure risk & return and explain the trade-off between risk and return

CO2: Students will be able to make investment decision by using different methods of capital budgeting

CO3: To able to understand the concept of capital structure, and cost of equity, issue of preference and debentures

CO4: To understand dividend and working capital management decisions.

Course Content:

Unit I

Introduction Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit II

Investment Decisions The Capital Budgeting Process, Cash flow Estimation, 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 – Certainty Equivalent Approach and Risk- Adjusted Discount Rate

Unit III

Financing Decisions Cost of Capital and Financing Decision, Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, 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 and financial leverage; Determinants of capital structure

Unit IV

Dividend Decisions & Working Capital Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice, Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management

Note: Practicals through excel

Recommended Books / Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

SEMESTER VI
BCM 601: Entrepreneurship

Credits : 4

LTP 400

Course Description: The course aims to equip the students with the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations. This course discuss innovative and contemporary approaches in addressing areas as: starting, acquiring a business, succeeding in business, franchising a small business venture. The course includes Meaning, importance of entrepreneurship, Concept of business groups and role of business houses and family business in India, Role of industries/entrepreneur's associations and self-help groups.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will understand the role of an entrepreneur in the upliftment of business.

CO2: Graduates will understand the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations.

CO3: Graduates will demonstrate innovative and contemporary approaches in addressing areas as, starting, acquiring a business, succeeding in business, franchising a small business venture.

CO4: Graduates will understand role of business houses and family business in India.

Course Content:

Unit I

Introduction: Meaning, elements, determinants, importance of entrepreneurship and creative behavior Entrepreneurship, creative response to the society' problems and at work; Dimensions of entrepreneurship Intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit III

Sources of business ideas and tests of feasibility: Significance of writing business plan/ project proposal Contents of business plan/ project proposal; Preparation of project reports (various aspects of the project report such as size of investment, nature of product, market potential); Mobilizing Resources for start-up, Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers.

Unit IV

Meaning and concept of E-cells, advantages to join E-cell, significance of E-cell, various activities conducted by E-cell.
Contract management: Basic start-up problems. Success Stories: Indra Nooyi, Jeff Bezos, Mark Zuckerberg, Mukesh Ambani, Kiran Mazumdar, Richa Kar

Recommended Books / Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant *Dynamics of Entrepreneurial Development & Management*. Mumbai, Himalaya Publishing
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
7. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
8. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
9. SIDBI Reports on Small Scale Industries Sector.

BCM 602: Indirect Tax Law

Credits : 6

LTP 510

Course Description: The course aims to equip the students with practical aspects of Good and Service Tax (GST) including registration, returns and in-depth accounting and recording of GST transactions. The course includes Aspects of GST, Time and value of Supply, Rates of GST Tax, GST Valuation Rules, IGST ACT, 2017

Course Level Outcomes:

CO 1: Understand the various concepts of Goods & Service Tax

CO2: Understand need for GST, Model of GST

CO3: Get registered under GST Act,

CO4: Understand the calculation of GST on Different goods and services according to different slabs

Course Content:

Unit I

Aspects of GST Introduction, History of Indirect Taxes, GST-GST international Scenario, GST in India, Chronology on GST, Model CGST/SGST Act 2017-Administrations, Registration, Levy of , and exemption from Tax Impact on Indian Economy, Impact on Banking Industries, Impact on Manufacturing sector, Impact on Hotel Industries, Impact on MSME, Impact on Service Sector

Unit II

GST Registration and steps (Online GST Registration) Time, Place and value of Supply and its determination- Format of Invoice, Credit Note and Debit Note, Input Tax Credit and its implications, **Returns for different Tax Payer. GSTR generation by Tally Prime or any other Financial software (Practical)**, Refunds and its eligibility, Accounts and Records, Refund, Assessment and its Types, Audit, Inspection, search, Seizure and arrest, Offences and Penalties, Appeals, Import & Export of Goods and Services tax and its calculations.

Unit III

Rates of GST Tax. List of Exempted Goods and Services, List of Goods and services under different tax slab rates. under 5% slab, List of Goods under 12% slab, List of Goods under 18% slab, List of Goods under 28% slab, Reverse Charge Mechanism (RCM), GST Valuation Rules Definitions, Methods of Determination of value of goods and services (practical), Determination of Time and place of supply by comparison, Computed value method, Residual Method, Valuation in certain cases

Unit IV

IGST ACT, 2017 Definition, Administration (Sec-3), Input Tax Credit: Eligibility & Requirements, Zero Rated Supply and ITC adjustment. **E-Ledgers and its utilization.**

E-way Bill and its online generation Rules regarding the generation of Eway bill, HSN coding and its utilization.

Recommended Books / Suggested Readings

1. GST goods and service Tax by Mr. LVR Parsad and Mr. GJKiran Kumar
2. India GST For Beginners by Jayaram and Deepak Rao
3. One Nation One Tax by CA Nitesh Prashar and CA Dheeraj KS Sharma
4. Internet Links (annotated): These are the online available resources
 - a. www.gstindia.com/gst-in-india-the-basic-study/
 - b. <https://gst.taxmann.com/>
 - c. economictimes.indiatimes.com
 - d. <https://www.falconautoonline.com/goods-services-tax-gst-simply-overrated/>

GWE 101: Gender Equality and Women Empowerment

LTP : 200

Pre-Requisites: NA

Course Objectives:

1. To sensitize the participants regarding the issues of gender and the gender inequalities prevalent in society.
2. To raise and develop social consciousness among the students.
3. To introduce gender sensitization and related issues.

Course Level Learning Outcomes:

Upon the successful completion of the course, student will be able to:

1. Recognize the intersections between gender and other social and cultural identities
2. Engage in promoting social justice and human rights
3. Explain how theories of gender and sexuality have been influenced by and influence their social contexts
4. Describe the social construction of gender and sexuality and explain how these constructions are shaped by the time, location, and culture.

Course Content:

Unit I

Introduction to Women's Studies: Sex and Gender, socialization, Definition, Nature, Scope and various dimensions. **Approaches of Feminism:** Feminism and Patriarchy, Feminist ideology, Feminist Movements in brief. **Basic concepts of Gender and Society:** Sexual division of Labour, Masculinity & femininity, Man and Woman relationship, Self-awareness, consciousness raising, **Women and Law:** Constitutional Laws and Fundamental rights, Human Rights, Women related Law, Women in Politics

Unit II

Skill development and presentation: Film/Documentary Screening, Field Visits, Group discussion and debate, Awareness Songs, Street plays, theatre and presentation skills for personality development. Prevention of Sexual Harassment: Preconditions for Effective

Working of Sexual Harassment, Complaints Committees, Role of men in prevention of sexual harassment at workplace, Gender sensitive language, work culture and workplace.

Suggested Readings:

1. Gill, Rajesh, Contemporary Indian Urban Society- Ethnicity, Gender and Governance, Bookwell Publishers, New Delhi, 2009
2. Jain, Devaki and Rajput, Pam, (eds), Narratives from the Women's Studies Family, Sage, New Delhi, 2003.

Suggested Books:

1. Mies, Maria, Indian Women and Patriarchy, Concept Publishing Company, New Delhi, 2004.

BUA 001: Business Awareness

LTP : 200

Course Description: This course attempts to deliver an overview of the key concepts and applicability of Business Awareness in real-world scenarios. The teaching method would include a mix of Faculty-Led Discussion, In Class participation through activities, case studies, and assessment. The learning approach will focus on delivering the basic understanding of Business Awareness in relevance to the industry.

Course Level Learning Outcomes:

Upon the successful completion of the course, student will be able to:

CO1: Assess and summarize the impact of globalization on business, Analyze the strategies and solutions applied by different companies in times of critical circumstances

CO2: Recall and apply the knowledge of management theories to resolve the problems by participating in group discussions and debates. Create tagline and visual advertisements to showcase solutions adopted for the problems by various organizations. Define and articulate business strategies by writing formal essays/paragraphs using business vocabulary

Course Content:

Unit I: Business Model & Relevant case Studies.

Primary Resources

Class Notes, Videos

Discipline Specific Elective(DSE1, DSE2)

BCM 521:Management Accounting

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the basic understanding of various managerial tools and techniques for the effective planning and decision making in regard to cost and other financial aspects. The course includes: The introduction to Management accounting, Budgeting and budgetary control, Standard costing and variance analysis, Marginal costing and its techniques, Various decision making process and contemporary issues in Management accounting.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to impart with knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

CO2: Students will be able to take the managerial decisions with the help of analyzing techniques.

CO3: They will be able to set the standards regarding cost and implementation of techniques to compare it with actual cost for purpose of its effective control.

CO4: They will be able to take decision about pricing of product and exploring new markets.

Course Content:

Unit I

Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting, financial and management accounting, Cost control and Cost reduction, Cost management. Recent trends in management reporting.

Unit II

Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration, Functional budgets. Fixed and flexible budgets, Zero base budgeting. Program and performance budgeting

Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios

Unit III

Marginal Costing concept of marginal cost and marginal costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point

Unit IV

Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

Recommended Books / Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,

6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.

7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, N Delhi.

8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House

9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education

10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.

BCM 522: Corporate Tax Planning

Credits : 6

LTP 510

Course Description: The course aims to equip the students with Basic knowledge of corporate tax planning and its impact on decision-making. The course includes tax planning, tax evasion, tax liability, MAT, Tax planning with reference to setting up of a new business, Tax planning with reference to specific management decisions, Tax planning with reference to specific management decisions, Special provisions relating to non-residents

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to identify the difference between tax evasion and tax planning.

CO2: Students will able to describe how the provisions in the corporate tax laws can be used for tax planning.

CO3: Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility.

CO4: Students will able to state the use of deductions of expenses to reduce the taxable income.

Course Content:

Unit I

Introduction to Tax planning Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits

Unit II

Tax planning with reference to setting up of a new business Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets Penalties, Appeals , Import & Export of Goods and Services tax and its calculations.

Unit III

Tax planning with reference to specific management decisions Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation

Unit IV

Special provisions relating to non-residents Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement,
Tax Planning with reference to Business Restructuring Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

Recommended Books / Suggested Readings

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

BCM 523: Advertising

Credits :6

LTP 510

Course Description: The course aims to equip the students with fundamentals of advertising and the role it plays today in business and marketing. The course includes the evolution, environment and business of advertising; communication and consumer behavior; the creative process; and media planning and buying. Additional emphasis is placed on platform specific advertising considerations for print, television, radio, and digital interactive media advertising agencies and advertising effectiveness.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop the essential skills and knowledge of business and advertising.

CO2: Develop criteria for effective and creative advertisements and marketing communications.

CO3: Understanding the advantages and disadvantages associated with print, radio, television, and digital advertising.

CO4: Make students understand concepts, tools and techniques of advertising used in marketing.

Course Content:

Unit I

Introduction

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

Unit II

Media Decisions

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit III

Message Development

Advertising appeals, Advertising copy and elements, Preparing ads for different media

Measuring Advertising Effectiveness

Evaluating communication and sales effects; Pre- and Post-testing techniques,

Unit IV

Advertising Agency: Role, types and selection of advertising agency.

Social, ethical and legal aspects of advertising in India.

Recommended Books / Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

BCM 524: Banking and Insurance

Credits :6

LTP 510

Course Description: The course aims to impart knowledge about the basic principles of the banking and insurance and the knowledge of the functioning of banks. The course includes introduction to banking system, banking lending, internet banking and insurance.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be familiarizing with banking and insurance system in India.

CO2: To help to gather knowledge on banking and financial system in India.

CO3: To provide knowledge about commercial banks and its products.

CO4: To enable them to understand better customer relationship.

Course Content:

Unit I

Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India.

Financial Services offered by banks, changing role of commercial banks, types of banks.

Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing, Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence

Unit II

Banking Lending: Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities

Unit III

Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash

Unit IV

Insurance: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Recommended Books / Suggested Readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

BCM 525: Computerized Accounting System

Credits :6

LTP 404

Course Description: Introduction to utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications with primary emphasis on a general ledger package (QuickBooks). Develops further skills in maintaining accounting records, provides in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Complete the accounting cycle for several business types using an Enterprise Resource Planning system.

CO2: Perform administrative functions to ensure routine maintenance of data stability: backups, internal controls and data integrity for audits.

CO3: Analyze the internal control framework within the computerized accounting function and identify common risk assessment tools.

CO4: Maintain the payroll function to ensure the accurate and timely processing of employee pay.

Course Content:

Unit I

Introduction to Computerized Accounting

Getting Started, Software Installation, Technical Issues, Recommended Fixes, Content Review Accounting Cycle & Basic Theory, Introduction, What is an Information System, The role of an IT department

Unit II

Computerized Accounting: Using Generic Software

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit III

Designing Computerised Accounting System

Designing Computerised Accounting System using a DBMS Package

Creating a voucher entry Form,

Preparing ledgers with SQL, Form, and Report

Preparing Trial Balance with SQL and Report

Unit IV

Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report;

Designing Payroll System for Accounting using Form, Query, Module, and Report

Recommended Books / Suggested Readings:

1. QuickBooks Pro 2013: Comprehensive, Bieg, Toland, South Western Cengage Learning (2013)

BCM 526: Financial Markets, Institutions and Financial Services

Credits : 6

LTP 510

Course Description: The course aims to equip students with basic knowledge of financial markets and institutions and to familiarize them with major financial services in India. The course includes the basic concepts of financial system, financial markets, Money market, Capital market, NBFCs Leasing, Hire purchase and other concepts of financial markets.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the Indian financial system.

CO2: Develop the skills and knowledge of the various financial markets of India.

CO3: Develop the criteria for Commercial banking.

CO4: Understand the various concepts of Merchant banking, Leasing and Hire purchase.

Course Content:

Unit I

Introduction

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit II

Financial Markets Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit III

Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit IV

Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Leasing and hire-purchase: Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Unit IV

Project risk assessment – Risk and Sensitivity Analysis, Taxonomy of Risks, probabilistic cash flow approaches – application of simulation techniques; Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Preparation of project report - Case Analysis

Recommended Books / Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

BCM 527: Forensic Accounting and Fraud Examination

LTP : 510

Course Description: Forensic accounting, or forensic accountancy, is an inter-disciplinary field that involves the use of specific accounting procedures to investigate financial statements or irregularities. Forensic accounting degree programs will teach students to analyze financial data and identify fraudulent activity. It will involve knowledge from other disciplines such as economy and business, financial analysis, auditing, public policy, civil or private law.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understanding the Fundamentals of Forensic accounting and Fraud detection.

CO2: Learn about the various computer crime theories and categories.

CO3: Analyze and evaluate Non financial Evidence in a Fraud Examination.

CO4: Learn other dimensions of Forensic accounting like Insurance and business Interruption.

Course Content:

Unit I

Introduction :- Brief History of Forensic accounting and Fraud and Antifraud Profession, Fraud Cycle, Forensic Accountant and Auditors, Keys to effective fraud Investigation. Fraud, Theft and embezzlement. **Fraud Detection :-** Introduction, Fraud detection Axioms, Common detection methods, specific detection method, **Fraud Response:-** Fraud policy, Recovery, Sample Fraud policy decision Matrix. Fraud scheme-Fraud Tree, Financial statement schemes, Corruption scheme, Asset Misappropriation schemes. **Computer crime:-** Introduction, History and Evolution of computer crimes, computer crimes theories and Categories, Characteristics of the computer environment Profiling Internet Fraudsters.

Unit II

Fraud and Accounting Information system: Introduction, accounting concepts, Accounting Information system , **Data mining-** Computer aided forensic accounting investigation techniques, effective data mining and assessing data quality and format, data cleaning.

Unit III

Evaluating Non financial Evidence in a Fraud Examination:- Introduction, Interviews and statement analysis. Red flags and Fraud detection Model, **Fraud Risk assessment-** Risk assessment factors, Risk assessment best practices, Risk management and documentation. Psychology of fraudster, **Cyber Forensics:-** Introduction Expectation of Privacy, Types of Investigations, sources of digital data, Types of digital data, Cyber forensic Investigation Process. **Red flags, corporate fraud-** Case Histories, Annual Reports of Fraud Organizations.

Unit IV

Balance Sheet analysis, Forensic Investigation and Financial audits, Internal audit-Internal audit scope of services, Forensic accounting investigators and legal counsel , **The future of forensic accounting investigation-** New Tools, education and training, regulation and Enforcement.

Recommended Books / Suggested Readings:

1. New Era of Forensic Accounting , CA. JyotBaxi
2. FORENSIC AUDIT, CA. KAMAL GARG
3. Forensic Accounting , Shields Greg, Bravex Publications
4. Forensic Accounting and Financial Statement Fraud, Volume I , RezaeeZabihollah, Publisher:
5. Business Expert Press

BCM 528: EXCEL FOR ACCOUNTING

LTP 510

Course Description: This course is designed to provide the student experience in applying accounting knowledge and skills to Microsoft Excel. Topics covered include: Excel basics, Importing of data, working on data using formulas ,formatting, template tutorial, working with tables, data analysis features, automating repetitive tasks, importing, exporting, and distributing data, customizing, financial accounting, management accounting, financial statements, Time value and capital budgeting and its application on Excel.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to do the conditional formatting of data and will be able to use VLOOKUP in their invoice template.

CO2: Students will able to apply various methods of capital budgeting through excel.

CO3: Students of the course will able to apply auditing formulas on Financial statements.

CO4: Students will able to generate financial reports by making use of excel techniques..

Course Content:

Unit I

Introduction to Excel:- Getting Data in Workable Format in Excel, Importing Data into Excel: Fixing Text and Numbers, Fixing the Date, Get Rid of Blank Lines in Your Data, Working with a Range of Data:- Conditional Formatting: Using the Icons, Manage Rules and Use Formulas in Rules. Data Validation:- Preventing Garbage Input- how to use basic data validation techniques to reduce garbage input and avoid errors.VLOOKUP- basic uses of VLOOKUP and HLOOKUP by building your own invoice template. INDEX and MATCH- basic uses of INDEX and MATCH by building your own invoice template.

Unit II

Time Value of Money and Capital Budgeting: Its Applications on Excel through Different Methods Calculations for Tax and Debt:- Repayment Calculator: Calculate Payments, Repayment Calculator:Create an Amortization Table, Tax Calculator: Understanding a Tax Scale- to use Excel formulas to calculate your tax liability.

Unit III

Financial Statement Analysis using Excel
Representation of Financial Information Visually using different Excel Tools
Auditing Formulas

Unit IV

Training and Certification on a Specialized Accounting Software and Report Submission.

Recommended Books / Suggested Readings:

Carlberg C.G., Excel For Accountants, CPA911 Publishing, January 2011

BCM 627: Financial Statement Analysis and Audit

LTP 510

Course Description: This course is designed to prepare students to interpret and analyze financial statements for task such as credit and security analysis. Students develop a sufficient understanding of concepts and recording procedures Financial Statement Analysis and audit is a practically oriented introduction to financial statement analysis and provides an integrative perspective on financial statement. It explains how an accounting systems record company's transactions with suppliers, customers, employees, capital suppliers, and taxing authorities and how those transactions are eventually summarized in financial statements. Comprehensive overview of the techniques used by analysts to evaluate the performance and financial condition of a company.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will learn roles of financial reporting and financial statement analysis.

CO2: Students will learn importance and role of financial statement analysis in valuation of assets, Liabilities.

CO3: Students will be able to evaluate firm profitability using techniques such as per-share analysis, common-size analysis, percentage change analysis, segment profitability analysis, and alternative measures of income.

CO4: Students will learn audit sampling and audit of financial statements.

Course Content:

Unit I

Overview of Financial Reporting, Financial Statement Analysis, and Valuation:- logical structure for financial statement analysis and valuation, application of tools such as (a) Porter's five forces framework, (b) value chain analysis, and (c) economic attributes framework, **format of financial statements:-** balance sheet, income statement, and statement of cash flows, **Accounting quality**, tools for analyzing a firm's profitability, growth,

and risk, including financial ratios, common-size financial statements, and percentage change financial statements, **Review of sources of financial information available for publicly held firms**

Unit II

Asset and Liability Valuation and Income Recognition:- mixed attribute measurement model for assets and liabilities, working of changes in valuations of assets and liabilities on the balance sheet are recognized on the income statement and statement of comprehensive income, Financial Reporting and tax reporting

Unit III

Profitability Analysis:- Evaluation of firms profitability using techniques such as per-share analysis, common-size analysis, percentage change analysis, segment profitability analysis, and alternative measures of income, **Understand rate of return analysis :** calculation and interpret of the return on assets (ROA) and its components, Analysis and interpretation of return on common shareholder' equity (ROCE) and its components, **Risk Analysis:-** disclosures about a firm's risk and risk management activities, Application of analytical tools to assess working capital management and short-term liquidity risk, **risk analysis tools to assess credit risk.**

Unit IV

Audit evidence: Audit sampling, Audit of Financial statements-Share capital, Audit of Reserves and surplus, Audit of borrowing, Audit of provisions and contingent liabilities, Audit of Property, plant and equipment, inventories, trade receivable, loans and advances and other assets, cash and bank balances, audit quality assurance, Audit completion and evaluation, Audit Report and its presentation of Financial statement. Forecasting Financial Statements:- Build forecasts of future Financial statements by (a) revenues, (b) operating expenses, (c) operating assets and liabilities, (d) financial leverage, capital structure, and financial income items, (e) provisions for taxes, net income, dividends, share repurchases, and retained earnings, (f) a balance sheet that balances, and (g) cash flows, use short cut forecasting techniques.

Recommended Books / Suggested Readings:

1. Thomas R Robinson, John Wiley & Sons, Inc. INTERNATIONAL FINANCIAL STATEMENT ANALYSIS
2. <https://eapps.austincc.edu/faculty/syllabus.php?id=408113>
3. <https://web-app.usc.edu/soc/syllabus/20173/14269.pdf>
4. file:///C:/Users/LENOVO/Downloads/Audit.pdf

Discipline Specific Elective(DSE3, DSE4)**BCM 621: Fundamentals of Investment****Credits : 6****LTP 510**

Course Description: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection. The course includes Investment environment, approaches to Equity Analysis, Portfolio analysis and financial derivative.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will understand how securities are traded in the market.

CO2: Student will be able to understand different investment alternatives in the market.

CO3: Students will be able to manage a portfolio.

CO4: They will be able to understand basics in derivatives.

Course Content:**Unit I****The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Fixed Income securities

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating

Unit II**Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit III

Portfolio Analysis and Financial Derivative

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit IV

Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Recommended Books / Suggested Readings:

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

BCM 622 : Consumer Affairs and Customer Care

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the knowledge of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. The course includes concepts of Price in retail and wholesale market, the procedure of redress of consumer complaints, Consumer protection act, Grievance handling and industry regulators.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Detailed understanding of consumer rights.

CO2: Develop the criteria for fair trade practices,

CO3: Understanding of the consumer protection act and grievance handling mechanism.

CO4: Understanding of recent development in consumer movement and Quality and Standardization of products and services in India.

Course Content:

Unit I

Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit II

The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit III

Grievance Redress Mechanism under the Consumer Protection Act, 1986

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit IV

Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Consumer Protection in India:

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian

Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Recommended Books / Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG, Saarbrücken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. The Consumer Protection Act, 1986

BCM 623: Business Tax Procedure and Management

Credits: 6

LTP 510

Course Description: The course aims to equip the students with professional qualification in taxation, finance and accounting. The course includes Advance payment of tax; Tax deduction/collection at source, Assessment, Information Technology and Tax administration

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To gain skill in economics, accounting and finance.

CO2: Students come to know about the different taxes

CO3: Students can join any organization as tax recruiter, tax policy, tax advisors.

CO4: It prepares students for professional qualification in taxation, finance and accounting.

Course Content:

Unit I

Advance payment of tax;

Tax deduction/collection at source, documentation, returns, certificates;

Interest payable by Assessee/Government; Collection and recovery of tax

Unit II

Assessment, re-assessment, rectification of mistakes

Appeals and revisions

- Preparation and filing of appeals with appellate authorities

- Drafting of appeal; statement of facts and statement of law

Unit III

Penalties and prosecutions, Settlement Commission, Search, seizure and survey

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule

Tax clearance certificate; Securities transaction tax

Unit IV

Information Technology and Tax administration

TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-

TDS/e-TCS

Recommended Books / Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education

BCM 624: International Business

Credits: 6

LTP 510

Course Description: The course aims to equip the students with the International environment that surrounds the business. It will enable the students to go for the globally acceptable business venture by understanding the various factors affecting the international business operations. The course includes the introduction to world economy and globalization, Theories of international trade, Regional economic operations, Organizational structure of business operations.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: This course will enable the students to learn about international business dimensions.

CO2: This student will be able to strategies of entering into international domains of business.

CO3: Will understand various international bodies for business.

CO4: This course helps the students in learning the structure of business operations.

Course Content:

Unit I

Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components -economic, cultural and political-legal environments

Unit II

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures –difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).

Unit III

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments types and flows; Foreign investment in Indian perspective

Unit IV

Organizational structure for international business operations; International business negotiations.

Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Foreign Trade Promotion Measures and Organizations in India; Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

Note: Latest edition of text books may be used.

BCM 625: Industrial Relations and Labour Laws

Credits: 6

LTP 510

Course Description: The course aims to equip the students with understanding amongst the students about the objectives of the labor legislations and enable them to critically examine the developments and changes that have taken place in the field of labour law from time to time.

The course includes Industrial Relations (IR) & Trade Union act (1926), Collective Bargaining and Workers' Participation in Management, Discipline and Grievance Redressal, The Industrial Disputes Act, 1947, The Factories Act, 1948 which in turns helps in achieving the object of overall economic development, better conditions of employment and job opportunities for teeming millions.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Learn the concepts of industrial relations including trade unions.

CO2: To know about the collective bargaining and workers' participation in Management.

CO3: Knowledge about various types of disputes, strikes and lockouts in an organization

CO4: Learn about the Provisions relating to Health, Safety, Welfare facilities, Working hours

Course Content:

Unit I

Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

Unit II

Collective Bargaining and Workers' Participation in Management

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

b) Workers' Participation in Management: Concept practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit III

Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

Unit IV

The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure
The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

Recommended Books / Suggested Readings:

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
6. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

BCM 626: Business Research Methods And Project Work

Credits: 6

LTP 510

Course Description: The course aims to equip the students with the basic knowledge of research so that they can apply the research procedure for their research purposes. This course will enhance the ability of student to solve the various research problems by applying the research methods and designs efficiently. Along with, this course will help the student in project report writing for drafting the layout and presentation of report. The course includes various business research methods, Research process, Measurement and hypothesis testing, Project report preparation.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to understand business research and methods of business research.

CO2: Learn about how to collect, analyze, present, interpret data.

CO3: Discuss and apply different research approaches and methodologies.

CO4: Evaluate and conduct research

Course Content:

Unit I

Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypothesis

Unit II

Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit III

Measurement

Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit IV

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non parametric tests Testing the assumptions of Classical Normal Linear Regression

Section B- Project Report

Project Report Preparation- Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., Business Research Methods, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., Business Statistics, Pearson Education, New Delhi.
3. Kothari, C. R., Research Methodology.
4. Anderson, Sweeney and Williams: Statistics for Business and Economics, Thompson, New Delhi.
5. Majhi, Priti Ranjan and Khatua, Ptafull Kumar, "Research Methodology", 2nd Ed., Himalaya Publishing House, New Delhi.
6. Mishra, A.K. "Handbook on SPSS for Research Work", 1st Ed., Himalaya Publishing House, New Delhi.

ATM 001: Analytical Tools for Managers

Credits:2

LTP 004

Course Description: In order to deliver optimum knowledge regarding the creation of the spreadsheets in Excel for various managerial purposes, the teaching method would include a mix of Faculty-Led Discussion, In Class participation through simulations and assessment. The learning approach will focus on delivering the subject with utmost clarity and providing a complete understanding for creating spreadsheets using different tools available in the toolbar

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Define the importance of using spreadsheets from managerial perspective.

CO2: Format the worksheets by using variety of techniques

CO3: Implement the formulas as per the requirement

CO4: Create or modify the charts for representing the data in a visual format.

Course Content:

Unit I

Ref	Module	Title
1	Module 1: Introduction to Google Sheets	Getting Started; Understanding Application Window & Workbook Window; Why Google Sheets-Advantages of Google Sheets
		Managing Data in Google Sheets and Understanding the Worksheets: Data Entry and Editing, Defining Cells and Ranges, Opening & Closing Worksheets, Inserting & Deleting Worksheets, Formatting with Worksheets, Protecting the Worksheets
2	Module 2: Ribbon Components in Sheets	Home Tab: Clipboard, Font, Alignment, Number, Styles, Cells, Editing
		Insert Tab: Tables, Images, Drawings, Charts, Sparklines, Headers and Footers, Links, Text,
		Format: Text, Photography styles, Align and Intend, Line Spacing, Header and Footer, Table
		Tools Tab: Spell Checker, Word Count, Compare Documents, Linked Objects
		Starring a Document, Activity Dashboard, Comment and Comment History, Share

3	Module 3: Mathematical & Time	Mathematical Functions: SUM, SUMIF, SUMIFS, COUNT, COUNTIF, COUNTIFS, AVERAGE, AVERAGEIF, MAX, MIN, MEDIAN, MODE, STANDARD DEVIATION,
	Functions	TRANSPOSE, DATE, DAY, TIME, NOW, TODAY
		Date & Time Functions: DATE, DAY, TIME, NOW, TODAY
4	Module 4: Logical & other Functions	Logical Functions: IF, AND, OR, NOT, NESTED IF
		Other Important Functions: VLOOKUP, INDEX, MATCH, TABLE, IMPORTRANGE; Data Formatting; Applying Data Filters; Sorting
5	Module 5: Working with Charts	Overview, Types of Charts, Layouts & Styles, Other Chart Options, Similarity

Unit II

Ref	Module	Title
1	Unit/Module 1: Introduction to Lookup Functions	<ul style="list-style-type: none"> ● Concepts to be covered: Problem Solving & Critical Thinking ● Video Tutorial: Techniques – Problem Solving & Critical Thinking ● Discussion: General Problem Solving approaches & framework ● Activity: Critical thinking based quizzes – This will help the students learn the ● Importance of critical thinking & help them in good decision making. Debrief: Understanding the application of Critical Thinking & Problem Solving techniques in relevant situations.
		<ul style="list-style-type: none"> ● Understanding Lookup Functions ● CHOOSE Function ● Understanding of CHOOSE by using various examples ● VLOOKUP ● Understanding of VLOOKUP by using various examples ● Using VLOOKUP for Exact Matches ● HLOOKUP ● Understanding of HLOOKUP by using various examples ● VLOOKUP special conditions and Variations ● INDEX and MATCH Function

		<ul style="list-style-type: none"> Understanding of INDEX and MATCH by using various examples Introduction to XLOOKUP (Office 365) Worksheet
2	Module 2: Introduction to Pivot Table	<ul style="list-style-type: none"> What is a Pivot Table? Inserting a Pivot Table Elements in a Pivot Table Creating a PivotTable from a Data Range Building a PivotTable Report Creating Pivot Charts Practice Data sets – Case Studies Dashboards using PIVOT Table /Slicer/Timeline Advanced Features and Customization of Pivot table
		Worksheets
		<ul style="list-style-type: none"> Concepts to be covered: How to handle large data, Analysis of large data in multiple variations Discussion: Importance of handling Large data & its impact on operations Activity: Puzzles (re-organize, sort & summarize) – Puzzle with dis-organized numbers which need to be arranged in the correct format. Steps taken must be limited. Make the student understand the importance of using the right sequence to get the expected results.
3	Module3: What-If Analysis	<ul style="list-style-type: none"> Understanding What-If Analysis using examples Create Different Scenarios Goal Seek Data Table - One Variable Data Table - Two Variable Data Table Worksheets
		<ul style="list-style-type: none"> Concepts to be covered: 5 Why Analysis Video Tutorial: The 5 Whys Explained - Root Cause Analysis Discussion: Understand the Root Cause Analysis Activity: Scenario based case studies (probability, goal & results) – Situations like work not done on time, Escalations not handled well, etc Debrief: Understanding the importance of Root Cause Analysis.

4	Module 4: Mathematical & Time	<ul style="list-style-type: none"> PMT (rate, Interest, principal, EMI Calculator) Loans with Different Durations Investment and Annuity Net Present Value IRR Depreciation Profit Margin Loan Amortization Scheduling using Excel Worksheets
5	Module 5: Conditional Formatting	<p>Concepts to be covered: Data presentation to managers, gap identification</p> <p>Discussion: Importance of instructions / rules Activity: Case study (Data presentation) – Students are made in groups and different types of data are shared with each group. Students must present the data & interpret it based on the variables & expected outcome of the case.</p> <p>Debrief: Understanding the importance of interpreting data. Data storytelling.</p>
		<ul style="list-style-type: none"> Highlight cells rules Top/bottom rules Data Bars Color Scales Icon Sets New Rule

Suggested Readings:

1. Textbook - Nancy Muir. Teach Yourself VISUALLY Excel 2007, Visual; 1 edition, ISBN-10: 0470045957 Stephen James Nelson, Excel Data Analysis for Dummies ,1st edition, ISBN-10: 047004599X
2. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House, New Delhi
3. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, BPB, Publication.
4. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book, New Delhi
5. V. Rajaraman, *Introduction to Information Technology*, PHI. New Delhi
6. R. Hunt, J. Shelley, *Computers and Commonsense*, Prentice Hall of India New Delhi
7. Leon, M. Leon, *Fundamentals of Information Technology*, Leon Vikas, (4) Software