



**SRI SRI UNIVERSITY**

**BACHELOR OF COMMERCE  
(HONS)**

**COURSE STRUCTURE  
&  
SYLLABUS  
2022-25**

## B.COM HONS COURSE STRUCTURE

1ST SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC101	BUSINESS ORGANIZATION & MANAGEMENT	CORE	4
BCC102	FINANCIAL ACCOUNTING	CORE	4
BCC103	MICROECONOMICS	CORE	4
BCC104	ENVIRONMENTAL STUDIES	CORE	4
BCC105	COMMUNICATIVE ENGLISH	CORE	4
BCC106	BANKING PRACTICES	CORE	4
SSC 101	HAPPINESS CONNECT	CORE	2
TOTAL CREDIT			26

2ND SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC 201	BUSINESS MATHEMATICS	CORE	4
BCC 202	COMPUTER & ITS APPLICATION	CORE	4
BCC 203	MACROECONOMICS	CORE	4
BCC 204	BUSINESS COMMUNICATION	CORE	4
BCC 205	COMMERCIAL GEOGRAPHY	CORE	4
BCC 206	COST ACCOUNTING	CORE	4
TOTAL CREDIT			24

3RD SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC301	BUSINESS STATISTICS	CORE	4
BCC302	INCOME TAX-LAW & PRACTICES	CORE	4
BCC303	MANAGEMENT ACCOUNTING	CORE	4
BCC304	HUMAN RESOURCE MANAGEMENT	CORE	4
BCC305	BUSINESS LAW	CORE	4
BCC306	DATABASE MANAGEMENT SYSTEM	CORE	4
TOTAL CREDIT			24

4TH SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC 401	GOODS & SERVICE TAX & CUSTOMS LAW	CORE	4
BCC 402	FINANCIAL MANAGEMENT	CORE	4
BCC 403	PRINCIPLES OF MARKETING	CORE	4
BCC 404	INDIAN ECONOMY	CORE	4
BCC 405	ACCOUNTING SOFTWARE	CORE	4
BCC 406	INTERNATIONAL BUSINESS	CORE	4
TOTAL CREDIT			24

5TH SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC501	BUSINESS POLICY & STRATEGIC MANAGEMENT	CORE	4
BCC502	AUDITING	CORE	4
BCC503	DOCUMENT MANAGEMENT SYSTEM	CORE	4
BCC504	CORPORATE FINANCE	CORE	4
BCC505	FINANCIAL MARKETS INSTITUTION & FINANCIAL SERVICES	CORE	4
BCC 506	SIP(SUMMER INTERNSHIP PROGRAM)	CORE	4
TOTAL CREDIT			24

6TH SEMESTER			
CODE	SUBJECT NAME	CATEGORY	CREDITS
BCC 601	CORPORATE GOVERNANCE ETHICS & SOCIAL RESPONSIBILITY	CORE	4
BCC 602	ENTREPRENEURSHIP DEVELOPMENT	CORE	4
BCC 603	E-COMMERCE	CORE	4
BCC 604	INSURANCE & RISK MANAGEMENT	CORE	4
BCE 601	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	CORE	4
BCC 605	CORPORATE ACCOUNTING	CORE	4
BCC 606	MAJOR PROJECT	CORE	4
TOTAL CREDIT			28

## **INTERNAL ASSESSMENT CRITERIA FOR UG STUDENTS**

1. INTERNAL TEST-1                   :-(7.5 MARKS)
2. INTERNAL TEST-2               :-(7.5 MARKS)
3. ATTENDANCE                    :-(5 MARKS)
4. CLASS PARTICIPATION        :-(5MAKRS)
5. ASSIGNMENT                    :-(5 MARKS)
6. ASSIGNMENT PRESENTATION :-(10MARKS)

FACULTY MEMBERS ARE REQUIRED TO CONDUCT THESE AS PER THE ASSESSMENT FORMAT & SHOULD MAINTAIN & PRODUCE THE HARD COPY AS WELL AS SOFTCOPY OF THE SAME TO THE HIGHER AUTHORITY AT THE TIME OF REQUIREMENT.  
THE CLASS ATTENDANCE FOR 5 MARKS AWARDED TO THE STUDENT BASED ON THE FOLLOWING PARAMETERS:

<b>PERCENTAGE OF ATTENDANCE</b>	<b>MARKS ALLOTED</b>
75-80	1
80-85	2
85-90	3
90-95	4
95-100	5

# **SEMESTER-I**

## **BUSINESS ORGANISATION AND MANAGEMENT**

### **PAPER CODE: BCC101**

#### **Course Objectives :**

- To deliver the students a proper understanding of organizational dynamics
- To study of various management concepts essential for every manager.
- To develop an understanding about the functions of management
- To learn challenges faced by management and organizations with changing dynamics.

#### **Learning Outcomes:**

- understand the dynamics of business organizations and management practices with respect to stakeholders.
- understand varied perspectives related to the business environment and entrepreneurship.
- analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- appreciate the change in the working pattern of modern organizations.

#### **Module: I Foundation of Indian Business**

Human Activities : Non-economic Activities, Economic Activities, Sector of Economic Activities. Business, Profession, and Employment: Business, Profession, Employment, Comparison. Business: Essential Features of Business, Objectives of Business. Industry & Service: Classification. Commerce : Trade, Aids to Trade. India's experience of liberalization and globalization. Technological innovations and skill development. Make in India Movement. Franchising, Outsourcing, and E-commerce. Social responsibility and ethics Emerging opportunities in business.

#### **Module: II Business Enterprises**

Micro, Small and Medium Size Enterprises. Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises, Location of Business Units. International Business. Multinational Corporations

#### **Module: III Management Process**

Plan, Staff, Organise, Departments, Centralise and Decentralise, Direct, Control.

#### **Module: IV Leadership**

Leadership and Team building, Motivation, Coordination & Communication, Change management, Marketing Management, Financial Management, Human Resource Management.

#### **Suggested Readings:**

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organisation and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books

8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press,  
9.<https://egyankosh.ac.in/bitstream/123456789/53125/1/Block-1%20FOUNDATION%20OF%20INDIAN%20BUSINESS.pdf>

# **FINANCIAL ACCOUNTING**

## **PAPER CODE: BCC 102**

### **Course Objectives:**

- Impart basic accounting knowledge and concepts underlying financial accounting.
- Introduce the requirements and competency for preparing, analyzing and interpreting financial statements with particular reference to broad framework of financial decision-making in an organization.
- Train to prepare the books of accounts of Hire- Purchase, Joint Ventures, and Consignment
- Train the students to prepare the books of accounts of inland branches and on dissolution of partnership & partnership firm.

### **Learning Outcomes:**

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
- Understand the requirements and methods of charging depreciation, inventory valuation, and prepare the accounts of non- corporate organizations.
- Prepare the accounts of Consignment, Hire- purchase, and Joint venture
- system
- Understand the formalities during dissolution of partnership, Prepare the accounts on dissolution, and for inland branches.

### **Module I: Overview**

(a) Theoretical Framework: (i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. (ii) 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. (iii) 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. (b) Accounting Process: From recording of a business transaction to preparation of trial balance including adjustments. (c) 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

### **Module II: Business Income & Final Accounts**

#### **a. Business Income**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The 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.
- iv. 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

(b) Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

### **Module III: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture**

- i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) *Consignment*: Features, Accounting treatment in the books of the consignor and consignee.
- iii) *Joint Venture*: Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

#### **Module IV: Accounting for Inland Branches & Dissolution of Partnership Firm**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

#### **Suggested Readings:**

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

#### **Practical Exercise**

1. Record basic transactions and show how they flow through all of the financial statements such as the balance sheet, trial balance, income statement, and statement of cash flows.
2. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
3. Perform financial analysis for making investment decision.



# **MICRO ECONOMICS**

## **PAPER CODE: BCC 103**

### **Course Objectives:**

- To acquaint the students with the basic concepts of microeconomics
- To make student understand the demand and supply analysis in business applications
- To familiarize students with the production and cost structure under different stages of production.
- To understand the pricing and output decisions under various market structures.

### **Learning Outcomes:**

- To analyse the market behaviour by understanding the basic concepts of Microeconomics.
- To provide students with an understanding of the standard theoretical analysis of consumer and producer behaviour.
- To know the applications of theory of production and cost structure
- To enable students to apply microeconomic concepts to take optimal decision in real world.

### **Module I: Consumer Behaviour and Elasticity of Demand**

Ordinal utility analysis of consumer behaviour: Budget line and indifference curve, consumer equilibrium. Income consumption curve and Engel curve, Price consumption curve, Income and Substitution Effects of a price change, Basic demand and supply analysis; Elasticity of demand: Price, Income and Cross Elasticity of Demand, Point Elasticity and Arc Elasticity, marginal revenue, average revenue and price elasticity of demand; and Derivation of Demand Curve.

### **Module II: Production**

Production functions: Single Variable - Average and Marginal Product, Short-run Production; Law of Variable Proportions, Long-run Production, Returns to Scale, Isoquants, Marginal rate of Technical Substitution, Economic region of Production, Isocost lines, Optimal combination of resources, Returns to Scale.

### **Module III: Cost Analysis**

Cost of Production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale

### **Module IV: Forms of Market Structure**

Perfect Competition: Market Structures and Concepts of Revenue, Objectives of the Firm – A General Analysis, Equilibrium of the Firm under Perfect Competition, Equilibrium of the Industry Monopoly: Monopoly short run and long run equilibrium. Measurement of monopoly power and the rule of thumb for pricing. Comparison of Pure Competition and Monopoly and the Social Costs of Monopoly Power including Deadweight Loss. Degree of price discrimination. Price and Output under Monopolistic Competition and Oligopoly

### **Suggested Readings:**

H.L.Ahuja, Principles of Microeconomics Pindyck, R.S., D. L. Rubinfeld and Mehta, P. L. Microeconomics, Pearson Education.

Robert Pindyck, Daniel Rubinfeld, Microeconomics, Pearson Education

D N Dwivedi, Microeconomics: Theory and Applications, Vikas Publishing House

Karl E. Case and Ray C. Fair (2007): Principles of Economics, Pearson Education

# **ENVIRONMENTAL SCIENCE**

## **PAPER CODE: BCC104**

### **Course Objectives:**

- To enhance knowledge skills and attitude toward the environment
- To provide first-hand knowledge on various local environmental aspects
- To provide information on various dimensions of ecosystem, biodiversity & conservation
- To make the students aware the importance of conservation in the current global scenario

### **Learning Outcomes:**

- Acquire knowledge and change attitude to the environment.
- Understand various local environmental aspects and perspectives.
- To Study various laws, acts & policies related to the environment
- To bring an overall consciousness to the mind of students about conservation, biodiversity, ecology & environment

### **Module I: Multidisciplinary Nature of Environmental Science**

Definition, scope and importance; Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification: Role of an individual in conservation of natural resources and Equitable use of resources for sustainable lifestyles.

### **Module II: Ecosystems, Biodiversity and its Conservation**

a) Concept of an ecosystem: Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries); b) Biodiversity and its conservation: Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, ot-sports of biodiversity, Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **Module III: Environmental Pollution**

a) Definition, Cause, effects and control measures of: Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides. b) Social Issues and the Environment, From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns. Case Studies, Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case Studies; Wasteland reclamation, Consumerism and waste products, Environment Protection Act., Air (Prevention and Control of Pollution) Act., Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.

### **Module IV: Human Population and the Environment**

a) Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights, Value Education, HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health, Case Studies;

b) Field work: Visit to a local area to document environmental assets river/forest/ grassland/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural, Study of common plants, insects, birds, Study of simple ecosystems-pond, river, hill slopes, etc.

### **Suggested Readings:**

1. Erach Bharucha Environmental Studies for UG courses for University Grant Commission
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
5. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
7. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
8. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
9. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
10. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
11. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB) n) Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
12. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
13. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
14. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
15. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
16. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
17. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
18. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

# **COMMUNICATIVE ENGLISH**

## **PAPER CODE: BCC 105**

### **Course Objectives:**

- To expose the students with communicative English as a tool for making professional carrier
- To enhance the ability and skill among the students in written and oral communications
- To improve the reading skills of the students
- To enable the students to communicate without any errors & mistakes in English

### **Learning Outcomes:**

- Acquire communicative English knowledge.
- Analyse the importance of English communication in business world.
- Demonstrate the written communication skills
- Demonstrate the oral communication skills

### **Module I: (Grammar and Composition)**

Grammar: The Articles, Parts of Speech, Linking Verbs, Negative Sentences, Questions, Agreement or Concord, Verbs – Transitive / Intransitive, Regular/irregular; Tense & their uses, Helping Verbs, Verbs & Adverbs, question Tags, Sentence Patterns, Transformation of Sentences (Simple – Complex- Compound, Voices)

### **Module II: (Communicative English)**

Linguistics and Phonetics (basic concept) Phonetics and phonology, the syllable, The Organs Mechanism Speech Sounds: Vowels & Consonants Consonant Clusters in English Phonetic, Word Accent (weak & Strong forms) Accent & Rhythm in connected speech Intonations

### **Module III: (Writing Skills)**

Letter Writing – Precis – Comprehension - Expansion or Descriptive Writing - Report Writing - Script writing for announcement - Note-Making - Letter writing - Fax and E-mail - Application Letter and Curriculum Vitae

### **Module IV: (Reading skill)**

**Poetry:** On Killing a Tree by Gieve Patel; The World is Too Much with Us -William Wordsworth; Ode to the West Wind by P.B. Shelley

**Prose:** Pride of place by R.K. Narayan; My Vision for India by Dr. S. Radhakrishnan and Dr. A. P. J. Abdul Kalam

### **Suggested Readings:**

1. Swan, Micheal- Basic English Usage, oxford Indian edition, 2003
2. Frederick T. Wood, Remedial English Grammar, Vikas Book House, Pune
3. Geoffrey Leech & Jan Scartvik by A Communicative Grammar of English, Book readers india
4. J. D. O'Connor, An Introduction to the pronunciation of English, Cambridge English lanuage,
5. Yule, George – Pragmatics (oxford introduction to English study ELT), All India books house
6. Cushing Weigle, Sara, Assesing writing (Cambridge language assessment) Cambridge university press
7. Talbot,Fiona -How to write better effective business English: Professional communications, 2<sup>nd</sup> Edition, Kogan page.
8. Taylor,Grant - English Conversation Practice, kailash publications
9. Study of Literature, Hudson,W.H.
10. Prasad.B, A Background to the study of English Literature, Trinity press, Laxmi publications

# **BANKING PRACTICES**

## **PAPER CODE: BCC 106**

### **Course Objectives:**

- To impart knowledge about the basic principles of banking.
- To familiarise the students with the banking structure in India
- To expose the students to banking practices in India.
- To acquaint the students with internet banking.

### **Learning Outcomes:**

- Understand the basic principles of banking.
- Expose to the procedure of loan and advances
- Demonstrate the ability of cheque writing, crossing, and endorsing.
- Describe the banking operations in the recent era.

### **Module-I:**

Origin of Banking: definition, banker and customer relationship, Rights and Obligations of bankers – Statutory obligation to honor Cheques; Banker's Lien; Rights to claim incidental charges; Right to charge compound interest; Duty to maintain the secrecy of customer's account and exceptions to the same. types of deposits, features of a bank; Banking Structure in India, RBI & its role, Banking sector's reform, India's approach to banking sector reforms, achievements of financial sector reforms, and areas of concerns., Global financial crisis.

### **Module-II:**

Loans and Advances: Principles of sound Lending; Forms of advances. secured vs unsecured advances, types of advances, Advance against securities -Various Modes of Charging Security – Lien; Pledge; Assignment; Hypothecation; Canons of a good Banking -Security., Customer Services in Banking, Role of foreign banks, advantages, and disadvantages of foreign banks.

### **Module-III:**

Operations of Banking: Cheques crossing and endorsement, types, and rules of crossing, Principles of sound lending, Securitization of Standard Assets, anti-money laundering guidelines, Credit Information Bureau of India (CIBIL); Capital Adequacy, Asset Quality, Management, Earnings and Liquidity (Camels), Balance Sheet of a Bank. BASEL Norms.

### **Module-IV:**

The era of internet banking and its advantages: Home banking, Mobile Banking, Net Banking; Electronic Clearing Service; Electronic Funds Transfer; Real Time Gross Settlement; SWIFT

Risk Management in Banks: Various Types of Business and Control risks and their Identification, Monitoring, and Control; Management of Non-Performing Assets(NPAs).

### **Suggested Readings:**

1. Bhasin, Niti, *Indian Financial System: Evolution and Present Structure*, New Century Publications
2. Suneja H.R, *Practical and Law of Banking*, Himalaya Publishing House
3. Saxena, G.S, *Legal aspects of Banking operations*, Sultan Chand and Sons

# PAPER CODE: SSC 101

## Course Objectives:

- To instill human values and ethics and cultivate a clean mindset in individuals.
- It helps to reduce the possibility of corruption, crime and injustice in the society
- To nurture leaders of the next generation with a mindset to serve.
- To instill a healthy mindset that allows students to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

## Learning Outcomes:

- Students would be in a position to differentiate between Information accumulation and Wisdom.
- Students would be equipped with certain tools of yoga and pranayama which would
- It would help them in dealing with their everyday stress.
- Students would be sensitized about their diet and would be encouraged to subscribe a diet which will add efficiency in their daily activities.

## Module I: INTRODUCTION TO MIND MANAGEMENT

Importance of knowing the mind, Knowledge-based education vs wisdom-based education, Desire and Self-control, Emotional turmoil: Causes and Cure, listening: Wisdom to win hearts, Importance and necessity of contemplating, Change in perspective, managing the emotions that arise from the heart and the mind.

## Module II: BODY MANAGEMENT-YOGA

Relation with mind and body, the meaning of Yoga and the importance of healthy body and mind, Body Management Techniques: Asana, Pranayama, Kriya; Principles of yogic practice, Meaning of Asana, its types, and principles, meaning of pranayama, its types and principles, Meaning of Kriya and its types and practice.

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## Module II MINDFULNESS

The mind and stress, examining our haphazard thinking, the effect of irrational versus mindful thinking, benefits of mindfulness, Is mindfulness and meditation the same? Getting in touch with your authentic self, key components of mindfulness, stress reduction, how is mindfulness different from relaxation. Practicing self-care, importance of having personal goals, challenging our tendency to avoid challenges, the stories we tell ourselves, developing resilience, an attitude of gratitude.

## Module IV: INNER-CLEANSING

Understanding stress, indicating factors of the stress, uncovering the meaning attached to stressful thoughts, major sources of stress, stress control and choice, impact of lifestyle and unhealthy stress, stress and illness, stress management and health, roadblocks in managing stress, reflective skills practice, tools for stress management: Breathing exercise, Sudarshan Kriya and other yogic practices.

## Module V: THE ART OF PACKAGING YOURSELF

Development of your oratory skills, voice modulation for an engaging dialogue, body language and communication skills, the skillsets necessary for a healthy panel discussions. Promoting human values and practicing unbiased social ethics.

## Module VI: FOOD AND LIFESTYLE

Basics of Ayurveda, Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types, quality and hygiene of the individual.

## SUGGESTED READINGS:

- Management Mantras by Sri Sri Ravi Shankar ji
- Patanjali Yoga Sutras by Sri Sri Ravi Shankar ji
- Narad Bhakti Sutras by Sri Sri Ravi Shankar ji

# **SEMESTER-II**

## **BUSINESS MATHEMATICS**

### **PAPER CODE: -BCC 201**

#### **Course Objective:**

- Application of Matrix to solve the Business and Economic Problem
- Application of derivatives to solve the objective of the firm.
- Evaluate the probability of the outcome and take the better business decisions
- Application of financial mathematics for measurement of the present value

#### **Learning Outcomes:**

- Using matrix to solve complex business problems.
- Using derivatives to identify the objective of maximum profit, minimum cost, and maximum revenue.
- Using the events to predict the success of the event and make good business decisions.
- Measurement of the present value of a stream of constant cash flow.

#### **Module I: Matrices**

Systems of Linear Equations, Matrices and Matrix Operations, Types of Matrices, Matrix Multiplication, Rules for Matrix Multiplication, Types of matrices, Algebra of matrices.

Applications of matrices to solution of simple business and economic problems. Basic Rules for Determinants of Order 2 & 3, 3 Determinants in General, Expansion by Cofactors, A General Formula for the Inverse matrix, Cramer's Rule

Topics in financial mathematics: Interest Periods and Effective Rates, Continuous Compounding, Present Value, Geometric Series, Total Present Value, Present Value of a Continuous Income Stream

#### **Module II: Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Slopes of Curves, Tangents and Derivatives, Increasing and Decreasing Functions, Rates of Change, Simple Rules for Differentiation, Sums, Products, and Quotients, The Chain Rule, Higher-Order Derivatives, Exponential Functions, Logarithmic Functions

Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third-order derivatives) relating to cost, revenue, and profit.

#### **Module III: Basic Probability**

Probability: concepts of Probability, Experiments and sample space, assigning probability to Experimental outcomes. Three type of probability: classical approach, Relative frequency approach, subjective approach  
Probability under the condition of statistical independence: Marginal Probability under statistical independence, Joint Probability under Statistical Independence, conditional probability under statistical independence. Probabilities under conditions of statistical dependence: Marginal Probability under statistical dependence, Joint Probability under Statistical dependence, conditional probability under statistical dependence. Bay's theorem.

#### **Module IV: Probability Distributions**

Probability Distribution: meaning, Discrete Probability Distribution:, Discrete Random Variable , Binominal Probability Distribution, Poisson probability distribution, Continuous Probability Distribution: Continuous Random Variable, Normal Probability Distribution.

#### **Suggested Readings:**

1. Anderson, Sweeny and Williams, "*Statistics for Business and Economics*", Cengage Learning Publication, 2007.
2. Naval Bajpai, "*Business Statistics*", Pearson Publication, 2010.
3. Ken Black, "*Business statistics for Contemporary Decision Making*", Wiley India Publication, 2007.
4. Lind, Marchal, Wathen, "*Basic Statistics for Business and Economics*", McGraw –Hill International Edition, 2006.
5. Levine et al, "*Statistics for Managers*", PHI Publisher, 2008.
6. Knut Sydsæter ,Peter Hammond, Arnestrom and Andrés Carvajal "essential mathematics for economic analysis"

# **COMPUTER & ITS APPLICATION**

## **PAPER CODE: BCC 202**

### **Course Objectives:**

- This course is designed to enhance student's knowledge and skills
- The course will handle Computer Systems, Microsoft Office and Information Systems.
- In-depth knowledge of core concepts will be covered in the course along with implementation.
- Evaluating core concepts & its industry use cases.

### **Learning Outcomes:**

- Understanding the basic concepts & components of computer system
- Comprehending different office tools to solve the office or business problems
- Analyzing skills to handle computer systems, Microsoft Office & Information system
- Synthesizing the methods to handle data in data storage

### **Module-I: Introduction and computer fundamentals**

Overview, Application, Computer Generation, Types of Components, Input and Output Systems, Memory, RAM, ROM, EPROM, EEPROM, Memory Units. Computer Systems: Concepts of Hardware and Software, Number systems, Number Conversion, Concept of Operating System, Concept of Networking, Basic equipment TCP/IP, Internet and internet.

### **Module-II Microsoft Outlook**

Concept of Outlook, How to add Mail Account, Working Environment , Connect web mail Account, Mail editable tools , Microsoft Office and Excel Basic : Concept of Word, Working with Word with Mail Marge, Concept of Workbook, Worksheet and cell, Excel Application, Working with Worksheet, Working with Workbook, Working with Cell, Microsoft Excel Formula :Concept of formula, Creating Formulas, Copying Formulas, Formula Reference, Using Functions, Built-in Functions, Working with Data, Data Tables, Pivot Tables and charts, Using Solvers.

### **Module-III Microsoft Access Basic Concept**

Concept of Database, Building Databases, Understanding Data Security, Access Objects, Understanding Tables, Understanding Design View, Microsoft SQL & Forms: Concept of SQL, Query Design, Query Parameter, Apply Multiple Criteria, working with Form, Working with Reports.

### **Module-IV Project**

Work on a real-life Project.

### **Suggested Readings:**

1. Pradeep K. Sinha, Priti Sinha, "Computer Fundamentals", 6th Edition, BPB Publications.
2. V. Rajaraman, "Computer Fundamentals", 6th Edition, PHI Publications.
3. E. Balguruswamy, "Fundamentals of Computers", 1st Edition, Mcgraw Hill.
4. Joan Lambert, Curtis Frye, "Office 2019 Step-By-Step", 2019, Pearson Education.



# **MACRO ECONOMICS**

## **PAPER CODE: BCC 203**

### **Course Objectives:**

- To provide the students with a basic knowledge of essential macro-economic theories and policies so as to understand the national and global business environment for the purpose of decision making.
- To help in managerial decision making and in the formulation of long term strategies in the present economic scenario
- To provide the students with a basic knowledge of monetary policy and fiscal policy.
- To provide the students with a basic knowledge of national income determinations

### **Learning Outcomes:**

- To understand essential macro-economic theories and policies.
- To understand the national income determination.
- To understand monetary policy and fiscal policy.
- To understand important determinants of aggregate consumption

### **Module-I: Introduction to Macroeconomics**

What is Macroeconomics? Macroeconomics Issues in an Economy. National Income Determination: Actual and potential GDP; Aggregate Expenditure – Determination of Equilibrium Level of National Income

### **Module-II: Consumption Function**

Consumption Function, Investment Function; Concepts of Marginal Propensity to Consume, Marginal Propensity to Save, Average Propensity to Consume, Average Propensity to Save, Autonomous Expenditure and Induced Expenditure; The Concepts of Multiplier

### **Module-III Aggregate Demand and Aggregate Supply Model**

Aggregate Demand and Aggregate Supply; AD-AS interaction and Macroeconomic Equilibrium

### **Module-IV: Money, Inflation and Policy Measures**

Concepts of Money in a Modern Economy; Monetary Aggregates; Quantity Theory of Money; Demand for Money, Money Supply; Determination of Rate of Interest, Liquidity Preference; Concept of Inflation; Demand-Pull and Cost-Push Inflation, Monetary Policy and Fiscal Policy, Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

### **Suggested Readings:**

R. G. Lipsey and K. A. Chrystal –Economics, Oxford University Press.  
H.L.Ahuja, Macroeconomics Theory and Policy, S. Chand Publishing  
Dornbusch Rudiger and Stanley Fisher, Macroeconomic, McGraw Hill.  
Deepashree, Vanita Agarwal, "Macro Economics", Ane Books Pvt Ltd

# **BUSINESS COMMUNICATION**

## **PAPER CODE: BCC 204**

### **Course Objectives:**

- To understand the concept and principles of communication.
- To gain knowledge of media of communication.
- To acquaint the students with various forms of business communication
- To expose the students to formal and informal communication practices.

### **Learning Outcomes:**

- Understand the concept, process, and importance of communication.
- Acquire knowledge of media of communication.
- Analyze the importance of business correspondence in business operations
- Demonstrate the ability to participate in group discussions, presentations, and interviews.

### **Module-I:**

Introduction to Communication Meaning and Definition – characteristics- Process - Functions - Objectives - Importance - Essentials of good communication - Application of Communication Skills in business - Communication barriers - Overcoming communication barriers

### **Module-II:**

Types of Communication -Verbal- Non-verbal- formal-informal- vertical- Horizontal- Diagonal- Merits and limitations of each type, Business Letters Need and functions of business letters - Planning & layout of the business letter -- Essentials of effective correspondence.

### **Module-III:**

Drafting different types of business letters -Enquiries and replies letter - Placing and fulfilling orders letter- Complaints and follow-up letters - Sales letters - Circular letters - Application for employment and resume - Report writing - Notices, Agenda and Minutes of the Meetings - Memos, Oral Communication Meaning, nature and scope - Principles of effective oral communication – Speech -Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences - Press Conference – Demonstration - Radio Recording - Dictaphone – Meetings - Demonstration and Dramatization - Public address system - Group Discussion - Oral report ). The art of listening - Principles of good listening.

### **Module-IV:**

Practical/Lab – i) Presentation and Interviews ii.) Group Discussion iii) Mock Interview iv) Conflict Situation V) Written Communication.

### **Suggested Readings:**

1. K. K. Sinha, Business Communication, Galgotia Publishing Company, New Delhi.
2. C. S. Rayudu, Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Rajendra Pal and J. S. Korlhalli, Essentials of Business Communication Sultan Chand & Sons, New Delhi.
4. Nirmal Singh, Business Communication (Principles, Methods, and Techniques, Deep & Deep Publications Pvt. Ltd., New Delhi.
5. Dr. S.V. Kadvekar, Business Communication, Diamond Publications, Pune. 6) Business.

# **COMMERCIAL GEOGRAPHY**

## **PAPER CODE: BCC 205**

### **Course Objectives:**

- To understand the meaning, nature, scope and content of commercial geography in relation to spatial distribution of agricultural and industrial resources, production, and their forward and backward linkages.
- To acquaint the students of commercial geography with its bases regarding commercial activities in different environments, referring to world resources in general
- To familiarize the students with the knowledge of Industrial resources of the world and about the determination and location of various industries in the world and its commercial prospects.
- To have knowledge of home trade, Market systems, means of transportation and International markets, the tourism industry in India, through the study of commercial geography

### **Learning Outcomes:**

- To study the spatial organization of tertiary activities in the physical environment and the social consequences in a range of geographical scales.
- To understand commercial geography in relation to the spatial distribution of agricultural and industrial resources, production, and their forward and backward linkages.
- To acquaint the students with the importance of the localization process and sourcing Industries from a commercial point of view.
- To analyze spatial patterns of manufacturing industries, transportation & communication, globalization, Market systems, and the International trade and tourism industry in India.

### **Module I:**

Introduction to Commercial Geography: Meaning & nature of Commercial Geography, Scope of Commercial Geography, Significance of Commercial Geography. Resources: Meaning & Importance of Resources, Classification of Resources, Conservation of Resources, Major Bio Resources & their international trade.

### **Module II:**

Manufacturing Industries: Factors of Industrial Localization. Brief Study of following Industries with special reference to World: Iron & Steel Industry, Automobile Industry, Cotton Textile Industry, Petro-Chemical Industry, New Industrial Policies in India. Transportation & Communication: Significance of Transportation & Communication, Types of Transportation - Road, Railway, Water & Air transportation with reference to world, Mass communication- Satellite communication & computer networking.

### **Module III:**

Globalization: Concept and Nature of Globalization, Trend of Globalization, World Trade Organization, Impact of Globalization. Market System: Definition of Market, Structure & Significance of Market, Geographical factors affecting Market system, Classification of Markets, Marketing structure-regulated and rural markets, nature of inter-urban and intra urban marketing.

### **Module IV:**

International trade: Meaning and Significance of Trade, Importance & bases of international trade, Trade organizations- WTO, OPEC, EEC, Classical Theory of International Trade, Flow of commodities in economic blocks: EU, ASEAN, EFTA, LAFTA and SAARC. Tourism Industry in India: Meaning & Importance of Tourism, Tourism in Modern Period in India, Major tourism centers in Jammu & Kashmir, Delhi, Uttaranchal, Maharashtra, Goa, Kerala

### **Suggested Readings:**

1. Hartshorne T. N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
2. Wheeler J. O. et., at (1995), Economic Geography, John Wiley, New York.
3. Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
4. Saxena, H. M., (1990), Marketing Geography, Rawat Publication, Jaipur.
5. Dixit R.S., (1988), Spatial organization of Market centres, Pioneer Publ. Jaipur.
6. Bhatia A. K., (1996), International Tourism. Fundamentals & Practices, Sterling, New Delhi.
7. Khanna K. K. & Gupta V. K., (1982), Economic and Commercial Geography, Sultan Chand, New Delhi.
8. Website of WTO, OPEC, EEC, EU, ASEAN, EFTA, LAFTA and SAARC
9. Website of UNESCO world heritage site
10. Website to access the India maps on various trade routes and commercial and economic activities.

# **COST ACCOUNTING**

## **PAPER CODE: BCC 206**

### **Course Objectives:**

- The course aim is to provide the students necessary tools and techniques to understand the concept for decision-making.
- It will help them to understand the principles relating to cost accounting and their uses for cost control and reduction.
- The course would also familiarize the students with the concepts of management accounting and techniques for taking better decisions.
- Helps in evaluating various project alternatives.

### **Learning Outcomes:**

- Students would be able to understand the importance of all three branches of accounting.
- Apply tools and techniques for making decisions.
- Compare and contrast each branch of accounting.
- Students can analyze different items and costs that are involved in an Organization.
- Evaluate different investment alternatives.

### **Module-I Basics of Cost Accounting:**

Introduction and evolution of Cost Accounting. Scope, objectives and limitations of Cost Accounting. Difference between Cost Accounting and Financial Accounting. Advantages of installing a Cost Accounting System. Various Cost Concepts and classification. Relationship of Costing departments with other departments. Essentials of good Cost Accounting System

### **Module-II Inventory Management, Labour and Overheads:**

Meaning of Inventory Management. Classification of Inventory. Requirements of Stock Control. Determination of EOQ. FIFO and Weighted Average method of valuation of inventory. Direct Labour: Remuneration methods, Accounting and Control. Nature, collection and classification of direct expenses. Overheads. Absorption, Apportionment and Allocation

### **Module-III Methods of Costing**

Difference between Techniques and Methods of Costing Activity-Based Costing. Preparation of Cost Sheet. Methods of Costing: Specific order costing. Process Costing and Operating Costing

### **Module-IV Techniques of Costing and Reconciliation of Cost and Financial Accounts**

Introduction to Marginal Costing. Techniques used in Standard Costing. Types of Budgets. Functional Budgets and its importance. Preparation of a Cash Budget. Reconciliation of cost and financial accounts.

### **Suggested Readings:**

1. Cost and Management Accounting, Ravi M Kishore, Taxmann Publications
2. Cost and Management Accounting, M.N Arora, Sultan Chand Publications
3. Cost Accounting: A managerial emphasis, Horngreen, Foster and Datar.
4. Cost Accounting, Saxena & Vashist, Taxmann Publications.

# **SEMESTER-III**

## **BUSINESS STATISTICS**

### **PAPER CODE: BCC 301**

#### **Course Objectives:**

- Application of the Descriptive statistical tools for business decision-making.
- Application of Sampling distribution for prediction of the population parameter
- Application of regression model for estimation of the unknown variable
- Application of time series model for forecasting the unknown variable

#### **Learning Outcomes:**

- Appropriate descriptive statistical tools are used for business decision-making.
- Using the effective sampling method for hypothesis testing and drawing conclusions about the population parameter.
- Estimate the unknown dependent variable with accuracy.
- Forecasting the future economic variable by using the past performance.

#### **Module I: BASICS OF STATISTICS**

**Introduction to Statistics:** Statistics in Business, Functions of statistics, Two major divisions of statistics, Types of Data, Data Measurement, Methods of Data collection, **Descriptive statistics:** Tabular and Graphical Presentation, summarizing quantitative data, summarizing qualitative data, Numerical measures: Measures of Central Tendency: The Arithmetic mean, The weighted mean, The Geometric Mean, The Median, The Mode Measures of Dispersion: Range, Average Deviation, The coefficient of Variation. Skewness and Kurtosis.

#### **Module II: SAMPLING AND SAMPLING DISTRIBUTION**

Reasons of sampling, Sampling Frame, Random Versus Non-Random Sampling, Random sampling method, Non-Random sampling, Sampling distribution, Central limit theorem, sampling distribution

of sample proportion  $p$ , Statistical Inference: Estimation for single populations, Types of Estimates, Using the Z statistics for estimating population Mean, the Confidence interval for Estimating the population mean, Hypotheses testing for single populations: logic of Hypothesis testing, two-tailed and One-Tailed tests of Hypothesis, Type-I and Type-II errors, Hypothesis Testing for a single population mean, using z statistic, Hypothesis testing for the difference between two populations using the t statistics. Using a computer for Hypothesis Testing about two population variances (F distribution),

#### **Module III: Correlation and Regression**

Linear Regressing and correlation analysis: Correlation Analysis, Making Inference about population parameters, Estimation using regression line, Simple linear regression Assumption underlying linear regression, The concept of the population regression function, The Meaning of the term Linear, coefficient of determination, Testing the significance of correlation coefficient, , The standard error of the estimate.

Multiple Regression analysis: The problem of estimation, the problem of Inference, Multicollinearity, Heteroscedasticity, Autocorrelation. Dummy variable regression models

#### **Module IV: Time Series and Forecasting**

Variation in Time series, Trend Analysis , Cyclical Variation, Seasonal Variation, Irregular variation, Time series analysis in forecasting

#### **Suggested Readings:**

1. Anderson, Sweeny and Williams ,“*Statistics for Business and Economics*”, Cengage Learning Publication, 2007.
2. Naval Bajpai, “*Business Statistics*”, Pearson Publication, 2010.
3. Ken Black ,“*Business statistics for Contemporary Decision Making*”, Wiley India Publication, 2007.
4. Lind, Marchal, Wathen ,“*Basic Statistics for Business and Economics*”, McGraw –Hill International Edition, 2006.
5. Levine et al, “*Statistics for Managers*”, PHI Publisher, 2008.
6. Gujarati et al “*Basic Econometrics*” McGraw hill Fifth edition

# **INCOME TAX LAWS AND PRACTICES**

## **PAPER CODE: BCC 302**

### **Course Objectives:**

- To provide basic knowledge on the terminologies related to income tax.
- To teach the students to calculate income under applicable heads of Income Tax.
- To educate the students about the provision of clubbing, set off, carryforwards of losses, and various rebates and relief
- To train the students to calculate total income, tax liability, and file returns

### **Learning outcome:**

- Comprehend basic concepts of Income Tax and exemptions under section 10
- Compute income from various heads of income
- Apply various provisions of clubbing, set-off, and carry forward of losses and rebates.
- Compute total income, and tax liability, and file returns of individuals and firms.

### **Module I: BASIC CONCEPTS**

Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number(PAN), Residential status, Tax incidence, and Exempted income under section 10 of the Income Tax Act, 1961

### **Module II: COMPUTATION OF INCOME UNDER DIFFERENT HEADS**

Salaries

Income from house property

Profits and Gains from Business and Profession

Capital Gains

Other Sources

### **Module III: Clubbing, Set off, Deductions, Rebates**

Clubbing of income.

Aggregation of income and set-off and carry forward of losses

Deduction from Gross total income

Rebates and Reliefs

### **Module IV: COMPUTATION OF TOTAL INCOME OF INDIVIDUALS AND FIRMS**

Computation of total income and tax liability of individuals and firms: Meaning, steps for calculating total income and tax liability, Filing of returns.

### **Suggested Readings:**

1. Singhania, Vinod K. and Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Chandra, Mahesh, Goyal, S.P. and D.C. Shukla, Income Tax Law and Practice, Pragati Prakashan, Delhi.
3. Lal, B.B., Income Tax Law and Practice, Konark Publications, New Delhi.
4. Mehrotra, H.C., Income Tax Law, Sahitya Bhawan, Agra.
5. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
6. Hariharan, N Income Tax Law and Practice, Tata McGraw Hill

# **MANAGEMENT ACCOUNTING**

## **PAPER CODE: BCC 303**

### **Course Objectives:**

- The course aims to provide the students necessary tools to understand the principles relating to Management accounting and how various tools and techniques can be used for cost control and reduction
- The course would also familiarize the students with the techniques used in evaluating among various alternatives and decision-making.
- To enable the students to undertake accounting decisions from a management perspective
- To familiarize the students with accounting control techniques

### **Learning Outcome:**

- Students would be able to apply the various tools and techniques used in Management Accounting while evaluating between various alternatives.
- Students would be able to understand and apply the benefits of management control system required in business.
- Describe the process of accounting decision making by management
- Demonstrate the ability of accounting control system

### **Module I: BASICS OF MANAGEMENT ACCOUNTING**

Introduction to Managerial Accounting, Importance of different branches of accounting and their differences, Scope of management accounting, Role of management accountant, Cost Classifications : On the basis of time, element , function, traceability , controllability and levels of activity

### **Module II: TOOLS FOR MANAGEMENT ACCOUNTING**

Changes in costs and Profits with changes in Volume, Break-even analysis, PV Ratio, Margin of safety, Cost – Volume-Profit analysis, Flexible Budgets and Variance Analysis, Budgeting Process and Budgetary Control

### **Module III: MANAGEMENT ACCOUNTING FOR DECISION MAKING**

Decision making and relevant costing, capturing the complex behaviour of cost, Choosing among various alternatives, Financial Statements and Ratio Analysis

### **Module IV: MANAGEMENT CONTROL SYSTEMS**

Management Control systems: Single focus and dual focus, Levers of control, control optimization, Degrees of control, Balance Scorecard: Strategy, Characteristics and Relevance of scorecards, Model scorecards

### **Suggested Readings:**

1. Cost & Management Accounting , Ravi M Kishore, 6<sup>th</sup> Edition, Taxmann Publications
2. Management Accounting, R.C Sekhar, A.V Rajagopalan, Oxford Publications
3. Cost Accounting Theory and problems , S. N Maheshwari : –ShriMahavir Book Depot
4. Cost Accounting , V.K. Saxena, Sultan Chand and Sons New Delhi

# **HUMAN RESOURCE MANAGEMENT**

## **PAPER CODE: BCC 304**

### **Course Objectives:**

- This course will provide understanding to the participants in understanding the basic operational aspects of managing the administrative role of HR Managers.
- Also provide effective ways of dealing with problems in discipline, grievance, labor relations, and compensation administration.
- To have an understanding of the basic concepts, functions, and processes of human resource management
- To be aware of the role, functions and functioning of the human resource department of the organizations:

### **Learning Outcome:**

- The student will learn the dynamics of Human Resource Management in the corporate world.
- The Students will learn the key skill that will help them contribute effectively in the business organization.
- To retain unique orientation of HR to overall practicality and real-world.
- To provide effective ways of dealing with problems in discipline, grievance, labor relations

### **Module I: INTRODUCTION TO HRM & HRP**

Introduction to HRM, Evolution of HRM, Challenges of a HR Manager

Human Resource Planning: HRP: Concept, Process & Significance, HRP issues, Forecasting Labor demand: Quantitative & qualitative methods, Forecasting Labor supply: Internal & External, Requisites for successful HRP.

### **Module II: RECRUITMENT, SELECTION, RETENTION STRATEGY**

Recruitment: Recruitment: Conceptual framework and important issues, Types & methods: Internal & external, Employee referrals, Evaluating recruitment effectiveness, De-jobbing, Recruiting Diverse Workforce; Selection & Interviewing: Selection: Concept and important issues, Role of HR and line managers in the selection, Selection Process, Selection Methods & testing, Assessment centers, Selection Interviewing : Process & Types, Interviewing flaws & how to conduct an effective interview; Organizational Exit: Reasons and strategic issues, Layoffs and strategies to avoid layoffs, Exit interview, Retention: Importance & strategies for retention.

### **Module III: PERFORMANCE APPRAISAL, TRAINING & DEVELOPMENT**

Performance appraisal: Concept, Objective, Functions, Performance Appraisal Process, Methods of appraisal; Training and Development: Orientation, Training: Concept and process, Methods of training, Training delivery systems, Evaluation of training.

### **Module IV: INDUSTRIAL RELATIONS AND TRADE UNION**

Industrial Relations & Trade unions: Industrial relations, Nature & importance, Parties to IR, Trade unions Concept & why do Workers join Trade unions, Trade Union registration.

### **Suggested Readings:**

1. Decenzo D.A & Robbins S.P, Human Resource Management, John Wiley & Sons.
2. Dessler Gary, Human Resource Management, Pearson Education.
3. Jyothi & Venkatesh, Human Resource Management, Oxford University Press.
4. Ashwathappa K, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
5. Cascio Wayne F, Managing Human Resources, Tata McGraw Hill, New Delhi.



# **BUSINESS LAW**

## **PAPER CODE: BCC 305**

### **Course Objectives:**

- To help the students to enhance their knowledge in the field of legal issues which impact on doing their business and various types of laws that are applicable to business
- To identify areas of legal liability and risk and will learn how to minimize legal risk.
- To understand the concepts of agency, agents and principal, instruments which are essential for all types of business transactions.
- To help the students to learn how to identify areas of legal application of common law and statute law relevant to commerce.

### **Learning outcome:**

- Students can have legal knowledge of doing their business, can calculate the legal liability and also take precautionary steps for legal risks.
- Analyze the need for the contract of agency, and various types of agents and will have an idea about the rights and duties of agents.
- They can know basic principles of Contract Law and Corporate Law.
- Students will be able to understand all details regarding the formation of Companies to different modes of winding up of Companies.

### **Module I: LAW OF CONTRACT:**

Contract Act: Offer and Acceptance, Consideration, Free consent, Legality of object and consideration, Performance and Discharge of contract, quasi-contract, Contract of Guarantee

### **Module II: SALE OF GOODS ACT 1930:**

Sale of Goods Act: Sale and Agreement to sell, Conditions and Warranties -Transfer of property, Finder of goods, Performance of Contract of sale, Rights of an un-paid-seller, Consumer Protection Act 1986

### **Module III: CONTRACT OF BAILMENT**

Introduction to the contract of Bailment, Essentials of contract of bailment, Bailment (rights and duties of bailor and bailee), Contract of Agency (various modes of creating agency, rights and duties of agents and principal)

### **Module IV: COMPANY LAW**

Salient Features of Companies, Classification and Formation of Companies, Memorandum, and Articles of Association, Doctrine of Indoor Management, Appointment of Directors, Meetings of Directors & Shareholders of Companies, Overview of different modes of winding up of Companies.

### **Suggested Readings:**

1. Saravanavel and Mohapatra, Business and Corporate Law, HPH
2. Kapoor N.D, Business Law. New Age
3. Gulshan & Gulshan, Business Law, Excel
4. Pathak, Legal Aspects of Business, TMH

# **DATABASE MANAGEMENT SYSTEM**

## **PAPER CODE: BCC 306**

### **Course Objectives:**

- The course aims at facilitating the students, understanding of current theories and practices of data base management systems.
- The course aims to analyse database requirements and determine the entities involved in the system and their relationship to one another.
- The course is to emphasis on how to organize, maintain and retrieve - efficiently, and effectively information's.
- The course aims at providing a technical overview of database management systems using a current database product as a case study.

### **Learning Outcome:**

- Escalate and effectively explain the underlying concepts of database technologies.
- Design and implement a database schema for a given problem.
- Realize query related to Transaction Processing.
- Optimize query processing techniques related to Transaction Processing.

### **Module – I: Introduction to DBMS**

Database System, Purpose of Database System, Database System Applications, View of Data, Database Architecture, and Transaction Management, The Importance of Data Models, Basic Building Blocks, Business Rules, The Evolution of Data Models, Degrees of Data Abstraction.

### **Module – II: Database Design, ER-Diagram and Unified Modeling Language(UML)**

Database Design and ER Model: overview, ER-Model, Constraints, ER-Diagrams, ERD Issues, Database Design for different Enterprises, Weak Entity Sets, Codd's rules, Relational Schemas, Introduction to UML Relational Database model: Logical View of Data, Keys, and Integrity Rules. Relational Database Design: Features of Good Relational Database Design.

### **Module – III: Relational Algebra and Calculus**

Relational Algebra: Introduction, Selection and Projection, Set Operations, Renaming, Joins, Division, Syntax, Semantics, Operators, Grouping and Ungrouping, Relational Comparison, Calculus: Tuple Relational Calculus, Domain Relational Calculus, Calculus vs Algebra, Computational Capabilities.

### **Module – IV: Constraints, Views and Structured Query Language (SQL)**

What is a Constraint? Types of Constrains, Integrity Constraints, Views: Introduction to Views, Different Views, Comparison Between Tables and Views SQL: Data Definition, Basic Structure of SQL Queries, Null Values.

### **Suggested Readings:**

1. Silberschatz A, H Korth, S Sudarshan, "Database System and Concepts", fifth Edition McGraw-Hill
2. Rob Coronel, Carlos Coronel, "Database Systems", 7th Revised edition, Cengage Learning.
3. Date C J, "An Introduction to Database Systems", 8<sup>th</sup> Edition, Pearson Publication.
- Elmasri Ramez, Navathe Shamkant, "Fundamental of Database System", Seventh edition, Pearson

# **SEMESTER-IV**

## **GOODS & SERVICES TAX & CUSTOMS LAW**

### **PAPER CODE: BCC 401**

#### **Course Objective:**

- To acquaint the students with the rationale for introducing GST and the basic terminologies related to the subject
- To develop competencies towards, when and how to register under GST, levy GST and its collection mechanism.
- To educate about the input credit tax mechanism and valuation of GST
- To teach the students to file GST returns
- To educate about the customs law.

#### **Learning Outcomes:**

- Develop competencies towards, when and how to levy GST and its collection mechanism.
- Demonstrate the implementation of advance tax credit formalities and system of availing benefits and modulate business transactions.
- Practically learn the intricacies involved in designing, filing return and procedure with reference to GST.
- Understand the significant provisions of the customs law.

#### **Module I: Introduction**

Concept of indirect tax, Types of Indirect Taxes prior to GST, Defect in the structure of indirect taxes before GST, Rationale for GST, Structure of GST, Taxes subsumed by GST, GST council, GST Network, Special provisions.

#### **Module II: Registration, Levy and Collection**

Taxable event: Definition of supply, Place of supply, Time of supply; Composite and Mixed Supplies; Valuation of GST; Registration: Requirement for registration, provisions for General Registration, Small Suppliers and Composite Scheme.

#### **Module III: Input Tax Credit**

Meaning; Eligibility of input tax credit; Apportionment of credits and blocked credits; Tax credit for capital goods; Availability of tax credit in special circumstances; Transfer of input credit; Payment of taxes, Refund, Reverse Charge Mechanism, Doctrine of unjust enrichment, Jobwork.

#### **Module IV: Format and Documents for Filing Returns**

Tax invoice, Credit and Debit notes, Vouchers, Invoice, Furnishing details of outward supplies and inward supplies, First return, Annual return and final return.

#### **Module V: Customs Law**

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

#### **Suggested Readings:**

1. Anandamay Mishra, GST Law & Procedure, Taxman
2. Joy Dhingra, Goods and Services Tax, Kalyani
3. Commercial's GST, Commercial Law Publishers (India) Pvt. Ltd (2019).
4. Goods and Services Tax (GST): Bare Act with Rules & Forms, Law Literature Publication (2020).
5. Aditya Singhania (2020), GST Practice Manual Guide for Professionals, Taxman
6. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

# **FINANCIAL MANAGEMENT**

## **PAPER CODE: BCC 402**

### **Course Objectives:**

- The course aim is to provide the students necessary tools and techniques to understand the principles relating to financial management.
- The course would also familiarize the students with the concepts of the time value of money.
- The course aim is to provide basic knowledge about managing short-term and long-term finance.
- To develop the financial analytical skills of the students by teaching various methods and tools for making financial decisions.

### **Learning Outcomes:**

- Students would be able to understand the importance of financial management.
- Apply tools and techniques for taking short-term and long-term investment decisions.
- Compare and contrast profit and wealth maximization objectives.
- Students can analyze the capital structure of the different organizations.
- Can design a better investment portfolio.

### **Module I: INTRODUCTION TO FINANCIAL MANAGEMENT**

Introduction to Financial Management, Financial functions, Objectives of Financial Management, Profit maximization and wealth maximization, Basic concept of Risk & return tradeoff, Time value of money

### **Module II: CAPITAL BUDGETING (INVESTMENT DECISION)**

Capital Budgeting, Significance and process of capital Budgeting. Different evaluation criteria of capital budgeting-Discounted and non-discounted methods. Accounting Rate of Return, Net Present Value and Internal Rate of Return,

### **Module III: FINANCING DECISION & DIVIDEND POLICY**

Cost of Capital, Component costs and weighted average cost, Leverage, Operating, Financial and combined leverage, Capital structure, MM hypothesis.

Dividend, Determinants of Dividend policy, Analytical overview of different models- Gordon's Model, Walters Model, MM Model on dividend and relationship with value of firm.

### **Module-IV: WORKING CAPITAL (SHORT-TERM FINANCE)**

Introduction of Working Capital, Working capital concepts Determinants of working capital, Operating cycle and Components of working capital- Inventory, Cash, Receivables Management

### **Suggested Reading:**

1. Pandey I.M., Financial Management, Vikash Publication.
  2. Prasanna Chandra, Financial Management by, Tata McGraw Hill Publications.
  3. Brealey, Myers, Allen & Mohanty, Principles of Corporate Finance, McGraw Hill.
  4. R. M. Kishore, Financial management, the Tax man
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# **PRINCIPLES OF MARKETING**

## **PAPER CODE: BCC 403**

### **Course Objectives:**

- The course will help participants to understand the major concepts and tools of marketing.
- To find out how savvy marketers make quick decisions,
- To make adjustments to rapidly changing market conditions and build relationships with consumers.
- To be Adept in the concepts related to Consumer Centricity

### **Learning Outcome:**

- Understand the major concepts and tools of marketing.
- Understand how savvy marketers make quick decisions
- Industry ready adoption to rapidly changing market conditions and build relationships with consumers.
- Interpret the relevance of Consumer centricity in today's evolving market

### **Module I: INTRODUCTION TO MARKETING**

Nature and scope of Marketing, Evolution, Marketing Vs Selling concept, Consumer Need, Wants and Demand concepts, Concepts & Steps involved in planning

### **Module II: MARKETING COMMUNICATION**

Concept of Marketing Communication Mix, Marketing Communication Objectives, Steps in developing effective Marketing communication, stages in designing message, Public Relations

### **Module III: SEGMENTATION, TARGETING & POSITIONING**

Segmentation – Need for Market Segmentation, Factors influencing segmentation, Market Aggregation, Segmentation of Consumer/ Industrial markets Targeting: Basis for identifying target customers, Target Market Strategies. Positioning: Need for Positioning, Product differentiation strategies

### **Module IV: CONSUMER BEHAVIOUR**

Buying motives & Buying habits, Factors influencing buying behaviour, Buying decision process, Industrial buying Vs House hold buying, Consumerism

### **Module V: MARKETING AUDIT**

Features of marketing audit, various components of marketing audit

### **Suggested Readings:**

1. Kotler, Keller, Koshe & Jha, Principles of Marketing, Pearson
2. Namakumari & Ramaswamy, Marketing Management, Om Books (2010)
3. Saxeena Rajan, Marketing Management, Tata McGraw-Hill Education, 2009
4. Meeman David , The New Rules of Marketing and PR, John Wiley & Sons

# **INDIAN ECONOMY**

## **PAPER CODE: BCC 404**

### **Course Objectives:**

- To acquaint the students with the concepts of Indian economy.
- To increase the awareness of students about their country's Demographic features.
- To familiar the students related to Indian Agriculture policy
- To familiar the Students related to Industrial Policy and economic reform

### **Learning Outcomes:**

- The students will gain knowledge about how to apply various economic concepts with reference to India.
- The students will gain insight into three aspects of economy of India i.e. agriculture, Industry and demographics. They will be able to interrelate them effectively.
- The student will gain knowledge about the Indian economic reform
- The student will gain knowledge about the Indian Industrial policy

### **Module I: Introduction to Modern Economy**

Basic characteristics of Indian Economy, Concepts of Developing Economy, Meaning of Developing and Developed Economy, Comparison of Indian Economy with other Countries – i.e. Population, Per-capita Income, Human Development Index, agriculture, Industry & service Sector. Major issues of Development in India.

### **Module II: Population**

Theory of demographic transition. size and growth of Population, Features of Indian population, Sex Composition, Rural Urban Distribution, Age Composition, Density of Population, Occupational Distribution, Quality of Population, Causes of growing of Population.- High Birth rate and Decreasing Death rate, Problems of Over Population, Measures for Population Control, Population Policy 2005 onwards, Poverty and Unemployment – Meaning and Concept of Poverty, Poverty line- Need of redefining, Measurement of Poverty, Causes of Poverty, Measures of eradication of Poverty, Unemployment – Nature & Types, Causes & Measures

### **Module III: Agriculture**

Place of Agriculture in Indian economy, Agricultural Productivity – Causes of Low Productivity & Measures, Green Revolution- Achievements & Failures, Sources of Agricultural Finance, Agricultural Marketing – Defects & Measures, Special Economic Zone- Concept, Features, Problems.

### **Module IV: Industrialisation in India**

Role of Industrialization, Industrial Policy – 1991, New Economic Reforms – Concept i) Liberalization ii) Privatization, iii) Globalization. Small and Large Scale Industry – Growth and Problems. Growth of Knowledge Based Industry – IT, Software Consultancy. Labour – Meaning and Classification of Labour, Characteristics of Industrial Labour, Industrial Dispute & its Causes, Measures for Settlement, Social Security Measures in India. Planning – Meaning, Concept, Need and Objectives, Types of Planning – Merits and Demerits, Objectives, Achievements, and Failures of 11<sup>th</sup> Five Year Plan, Objectives, of 12<sup>th</sup> Five Year Plan.

### **Suggested Readings:**

1. Gopal and Suman Banhri, Indian Economy Performance and Policies, Pearson Publication Delhi.
2. Prakesh B.A. (2011) The Indian Economy Since 1991 Economic Reforms and performance, Pearson Publication Delhi.
3. Dhar P.K., Indian Economy
4. Dutt R and Sundaram, “ Indian Economy” Sultan Chand, New Delhi

# **ACCOUNTING SOFTWARE**

## **PAPER CODE: BCC 405**

### **Course Objectives:**

- The course aims to provide the students necessary tools to understand the use of accounting software to maintain books of accounts and interpret results in a better way from the financial statements
- The course would also familiarize the students with the dynamic environment in which present day accounting systems operate, develop and serve as an important tool in MIS
- The course would enable the student to practice accounting through accounting software
- Students will understand the application of IT in accounting practices

### **Learning Outcomes:**

- Students would be able to use accounting software in the process of recording and reporting financial transactions.
- Students would be able to gain insight on the various techniques in audit trail and preparation of Management Information System
- Demonstrate the ability of generating accounting documents
- Apply the accounting skills practically through accounting softwares for preparation of financial statements

### **Module I: INTRODUCTION TO COMPUTERS**

History of Computers, Parts of Computers, Hardware: Specifications and Data Storage Management, Software: Concept of Systems Software applications

### **Module II: OFFICE PRODUCTIVITY TOOLS**

Introduction to MS Word, MS Excel and MS PowerPoint, Use of various web browser.

### **Module III: INTRODUCTION TO TALLY**

Tally : Creating Accounts, feeding opening balances, chart of accounts, capital, current accounts, Investment, loans, Sales and Purchase : Purchase/Sales Order, Receipt Note, Purchases/Sales Bill, Debit/Credit note journal, Value Added Tax(VAT) bills, Trial Balance and Final Accounts

### **Module IV: ACCOUNTING SOFTWARES**

Features of Accounting Software, Installation of Tally Package, Opening screen, Creating Company, Altering and Configuring Company. Menu related accounts, Ledgers: Creating, Display, Altering. Inventory: Creation of group and stock. Vouchers in tally: Pre-define Vouchers, Configuring tally, Bank deposit, Depreciation and generating various reports.

### **Suggested Readings:**

1. Norton Peter, Introduction to Computer, Fourth Edition, McGraw Hill, New Delhi
2. Sinha P. K, Computer Fundamentals, P.B.P Publications, New Delhi
3. Bansal S K, Fundamentals of Information Technology, A.P.H Publishing Corporation
4. Hahn Harley, The complete reference internet, Tata McGraw Hill
5. Tally Financial Accounting Program-Current volume-Tally Press

# **INTERNATIONAL BUSINESS**

## **PAPER CODE: BCC 406**

### **Course Objectives:**

- Demonstrate an in-depth understanding of environmental forces affecting International Business.
- Present an overview of International Business functional areas.
- Explain functions of supranational organizations and their impact on International Business.
- Identify the critical issues in International Business.

### **Learning Outcome:**

- Understand the shifts brought vibrant changes under globalization among the international as well as domestic business houses.
- Describe business expansion abroad and key issues related to their operations in other countries.
- Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
- Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

### **Module I: THE DYNAMIC ENVIRONMENT OF INTERNATIONAL BUSINESS**

Trends in India's Export & Import since independence; Trade barriers- Traffic & Non-traffic: Easing trade Restrictions, General Agreement on Tariff & Trade; World Trade Organization: India & WTO, Increase India's share in world trade; Items of Export & Import, India's bilateral trade agreements, Trading Blocks, World Bank, IMF.

### **Module II: INTERNATIONAL BUSINESS ENVIRONMENT: SCOPE, TASK & CHALLENGES**

Domestic vs. International business. Economic, Political, Cultural, Legal, Geographic Demographic & Business, International Business Task Methods of entering International Business; Country selection Decision; International Product Planning Strategy; Pricing & International Promotion; Mix; Overseas Distribution System; Developing vision through International Marketing Research.

### **Module III: GOVERNMENT ASSISTANCE & INSTITUTIONAL INFRASTRUCTURE**

Government Assistance & Institutional Infrastructure; History of Export promotion measures in India; EXIM policy for facilitating International Business; Institutional Infrastructure for promoting Export.

### **Module IV: INTERNATIONAL FINANCE, RISK & DOCUMENTS IN FOREIGN TRADE**

International Finance, Risks & Logistics Managements export Finance: Terms & conditions of payment, Pre-shipment & post-shipment credit: Role of EXIM Bank in financing export: Risks in International Business: Role of ECGC in minimizing risk. Negotiating the export order, shipment, trade documentation; regulatory documents & foreign documents;

### **Suggested Readings:**

1. Subba Rao. P, International Business, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2009
2. Bhalla, V.K. & S. Shivaramlu, International Business Environment & Business; New Delhi; Amol; Revised Edition.
3. Daniel. John D & Radabangh, Lee H; International Business, New York, Addition Wisley (Revised Edition)
4. Cateora Philip R; Graham John L, Salwan Prasant, International Marketing, 2010, Tata Mc Graw Hill Education Pvt. Ltd.
5. Government of India handbook of Import & Export Procedures



# **SEMESTER-V**

## **BUSINESS POLICY & STRATEGIC MANAGEMENT**

### **PAPER CODE: BCC 501**

#### **Course Objectives:**

- The course is designed to enable students to expose the organization's business policy and strategic situation,
- To make the students clearer about the importance of Strategic Management, the concept and the strategic management process.
- To Understanding of the Environment Scanning, formulating various strategic options, implementing different corporate-level strategies and business level strategies
- To familiarize the students with understanding the business environment and design strategies to meet challenges.

#### **Learning Outcome:**

- Analyze the nuances of strategic management
- Analyze external and internal scanning processes
- Identify the process of selecting an industry-appropriate strategy
- Examine the process of implementing strategies across business operations

#### **Module I: INTRODUCTION TO BUSINESS POLICY AND STRATEGY**

Nature & importance of Business Policy, Historical development of strategic management and business policy in the world and in India. strategic management: merits and demerits. Process of strategic decision making, Various schools of thought on strategy formation. Strategic management process. Concepts of strategic intent, stretch, leverage, and fit.

#### **Module II: STRATEGIC ENVIRONMENT**

Concept of the environment in the context of strategic management. Process of environmental scanning. Process of SWOT analysis, 5C's Analysis, PESTEL Analysis, Competitive Analysis. Internal Analysis.

#### **Module III: STRATEGIC FORMULATION**

Strategic Decisions at the Corporate Level - Stability, Growth, Retrenchment and Combination strategy, Strategic Decisions at the SBU Level - Generic Strategy -Cost Leadership Strategy - Low Cost, Focus and the preemptive Strategies, Strategic Decisions at the Functional Level, Strategic analysis and choice.

#### **Module-IV: STRATEGIC IMPLEMENTATION & EVALUATION**

Strategic Implementation – Process, Issues and Resource allocation, Organization structure and systems in strategy implementation. Strategic Evaluation and Control – Overview, Criteria & Process of Strategic evaluation.

#### **Suggested Readings:**

1. Azhar Kazmi, "Business Policy and Strategic Management", Tata McGraw Hill
2. Upendra K, "Strategic Management Concepts & Cases", Excel Publications, New Delhi.
3. L.M.Prasad, "Business Policy and Strategic Management", Sultan Chand and Sons
4. G Hamel & C K Prahalad, "Competing for the Future", Tata McGraw Hill Publishing Co. Ltd
- F. Cherunilam, "Strategic Management", Himalaya Publishing House

# **AUDITING**

## **PAPER CODE: BCC 502**

### **Course Objectives:**

- To provide an introduction on auditing and its importance in the corporate and business world.
- Developing students with proper auditing education and training.
- Ability to understand, analyze and communicate legal and ethical aspects of business.
- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

### **Learning Outcome:**

- Able to apply theoretical knowledge to real-time applications.
- The course will equip students to apply auditing standards in internal control systems as well as comply with requirements for external reporting
- Students would be able to make themselves familiar to the latest technology and developments.
- Can apply knowledge about financial systems and services in the business world.
- Able to lead themselves and others for achieving the organizational goals.

### **Module I: Basics of Auditing**

Introduction to auditing, basic concepts, basic principles governing an audit, techniques of auditing, audit objectives, classification of audit, the meaning of an auditor, types of audit, government audit

### **Module II: Audit Planning and Procedure**

Concept of vouching and verification, internal check, internal control and techniques, the importance of a sound internal control policy, vouching and verification of assets and liabilities, internal check and internal control

### **Module III: Audit of Limited Companies**

Company auditor, qualifications and disqualifications of a company auditor, audit committee, emphasis of auditor's report, types of report, liabilities of a statutory auditor, appointment and regulations prescribed

### **Module IV: Special Audits and New Trends in Auditing**

Special areas in audit, use of technology in auditing, cost audit, auditing in an EDP environment, management audit, auditing and assurance standards, case studies, forensic auditing

### **Suggested Readings:**

1. Students Guide to Auditing, Aruna Jha, Taxmann Publications, 2017
2. Auditing and Assurance Standards, ICAI, New Delhi
3. Fundamentals of Auditing, Kamal Gupta, McGraw Hill Publications, 2017
4. Principles and Techniques of Auditing, T.R Sharma, Allied Publishers, New Delhi

# **DOCUMENT MANAGEMENT SYSTEM**

## **PAPER CODE: BCC 503**

### **Course Objective :**

- To familiarize the learners with the principles of document management systems in digital and non-digital environments.
- To familiarize the learners with the practice of document management systems in digital and non-digital environments.
- To study traditional and modern methods of documentation.
- To study real cases of documentation of business.

### **Learning Outcomes:**

- appreciate the importance of effective documentation in business.
- understand traditional methods of documentation.
- understand significance and utility of modern documentation methods.
- practice business documentation with the help of real life cases.

### **Module I: Meaning, Elements and Typology in the process of Documentation**

Meaning and importance (costs & rewards) of documentation in business, elements in the process-requirements engineering, design & development; Typology of documentation- form /environment-digital and paper documentation; Nature-legal/mandatory and voluntary; Purpose-evidence, reference, record/archival; Expiry-standing/long-term, short-term, instantaneous; Content- text, images, drawings & designs, maps, sound, video; Design- pro forma, standardized; Custom design; Specificity- general, all purpose, industry specific e.g. medical documentation, HR documentation, international trade documentation, educational sector documentation, library documentation, engineering documentation, etc.; Implementation, evaluation and revision.

### **Module II: Documentation in Non-Digital Environment**

Pro forma and forms- design, development, printing and inventory; Document printing and inventory management- Economic Ordering Quantity, Safe-keeping; Creating, storing/ archiving, labeling/bar-coding/scanning, retrieving folders/documents; Physical documentation infrastructure and services e.g. plagiarism/ IPR audit, security audit.

### **Module III: Documentation in Digital Environment**

Dematerialization and document database; Document access control and data privacy; Data user interface and user rights – e.g. read only, edit/modify, download, upload, payment mechanism, etc; Digital documentation infrastructure and services e.g. plagiarism/ IPR audit, security audit.

### **Module IV: Case Studies on Digital and Non digital Documentation for Industrial/ Functional Verticals & Project Work**

Educational/academic documentation; Medical record documentation; HR records documentation; Domestic and international trade documentation. Project work on digital and non-digital documentation for the chosen industrial/functional verticals.

### **Suggested Reading :**

- Locker and Kaczmarek. (2009). Business Communication: Building Critical Skills. The McGraw- Hill Companies, Inc.
- Newman, Amy. (2017). Business Communication: In Person, In Print, Online. Cengage Learning.
- Additional Resources
- Andrews, Deborah C. and Andrews, William D. (2003). Management Communication: A Guide. Cengage Learning.
- Shirley, Taylor. (2005). Communication for Business. Pearson Education.

# **CORPORATE FINANCE**

## **PAPER CODE: BCC 504**

### **Course Objectives:**

- To provide the conceptual background for corporate finance from the point of corporate value creation
- To introduce the student to various financial aspects of the functioning of firms, the valuation of equity and debt instruments
- To estimate working capital and cash budgets.
- To estimate the cost of capital and create an optimum capital structure for a firm.

### **Learning Outcomes:**

- Understanding the fundamental concept of finance and the time value of money.
- Application of capital budget techniques for appraisal of investment decision of a project
- To apply the optimum cost of capital for the formation of capital structure
- Evaluate the working capital requirement on the basis of the operating cycle.

### **Module-I: Introduction to Finance**

Introduction, Scope of Finance, Objective of Corporate finance; Profit Maximization; Shareholders' Wealth Maximization (SWM), Organization of Finance Function; and Emerging role of Finance Managers in India. Time Value of Money: Rationale; Techniques; Power of Compounding; and Present Value Techniques. Concept of Discounting Cash flow: Discount rate, Present Value, and the NPV, IRR, MIRR, PI Decision Rule

### **Module-II: Fundamentals of Valuation**

Valuation of corporate bonds, The yield curve, Theorems of bond's pricing. Bond's rating and yields to maturity, YTC, Interest rate sensitivity of bonds (Bond Duration), Types of Share, Measuring Returns, Dividend Discount Model, Dividend Yield, Capital Gain, Price to Earnings Ratio, Return on Investment, Enterprise Value, Comparable analysis

### **Module-III: Cost of Capital and Capital structure**

Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; cost of equity capital (Dividend discounting and CAPM model) Weighted Average Cost of Capital (WACC) and Weighted Marginal Cost of Capital (WMCC), Theories of Capital Structure, Concept of Leverage, Arbitrage, Equity issuance dilution fallacy, Earnings per share (EPS), Market Imperfections, Interest Tax Shields

### **Module-IV: Working Capital and Liquidity Management**

Determination of operating cycle and cash cycle. Estimation of working capital requirements of a firm. Determination of the level of current assets. Sources for financing working capital. Forecasting cash flows– Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller - Orr model & stone model. Strategies for managing the surplus fund

*Ref. Wharton University of Pennsylvania*

### **Suggested Readings:**

1. Corporate Finance, E F Brigham, 2018, Cengage, New Delhi
2. Fundamental financial management, Prasanna Chandra, McGraw Hill, New Delhi
3. Essentials of Financial Management, Pandey I.M (2005), New Delhi, Vikash

# **FINANCIAL MARKETS, INSTITUTIONS & SERVICES**

## **PAPER CODE: BCC 505**

### **Course Objectives:**

- To familiarize the students about the Indian Financial system and its Constituents
- Understanding different financial Markets & Financial Services.
- To provide in depth knowledge about different Financial Services & Markets
- To ensure the sound conduct of business in the finance area.

### **Learning outcomes:**

- The course will enhance the conceptual & functional skills regarding financial service, Ins institutions arkets.
- It will provide in in-depth knowledge about the financial system and financial service
- Students will also understand the Markets and instruments along with Mutual Funds and role of rating agencies.
- It will also facilitate the deck decision-making of various financial instruments.

### **Module I: Introduction to Financial System, Market & Financial Service**

Introduction to Indian Financial System, Financial Service – important provisions and concepts, Fee Based Financial Service and Fund-Based Financial Services, Types of Financial Markets, Financial Institutions- Indian and International

### **Module II: Financial Markets & Their Types**

Money Market, Types of instruments in money market and their features, merits and demerits, Capital Market, Primary Market and Secondary Market, Financial institutions in Money and Capital Market, Instruments traded, Listing, Stock Broker and their functions.

### **Module III: Merchant Banking & Credit Rating**

Merchant Banking, their Structure, Functions of Merchant Banking, SEBI Regulations, Roles played by Merchant Bankers like Issue Manager, Lead Manager, Port-folio Manager and Under-writer. Recent trend in Merchant Banking in India., Credit rating, meaning and objectives, Types of Credit Rating Agencies, Role of agencies in capital markets, significance of their reports and rating, Credit Rating Process, Credit Rating Methodology, Credit Rating Symbols.

### **Module IV: Venture Capital & Mutual Funds**

Meaning, Stages of venture capital financing, Types of venture capital, Exit routs, Private equity, criteria for analyzing venture capital proposals, Styles of venture financing, SEBI guidelines, venture capital funds in India., Introduction to mutual funds, Classification of-funds, advantages, Mutual fund investment vs Stock market investment. Functions of AMC, Performance of evaluation of Mutual Funds

### **Suggested Readings:**

1. Financial Market & Service, Gorden & Natrajan, Himalaya Publication, 9<sup>th</sup> Edition, 2014
2. Financial Market & Institution, S. Guruswamy, Tata MacGraw Hill, 3<sup>RD</sup> Edition, 2009.
3. Financial Service & Market, Pandian Punithavathy, Tata McGraw Hill
4. Financial Market, Institution & Service, N.K.Gupta, ANE Books, 1<sup>ST</sup> Edition, 2008

# **GOOD GOVERNANCE: CONCEPT AND PRACTICES**

## **PAPER CODE: BCE 502**

### **COURSE OBJECTIVES:**

- To provide a comprehensive understanding about concepts related to government, governance and good governance.
- To impart practical knowledge regarding good governance institutions, stakeholders, mechanisms and initiatives.

### **LEARNING OUTCOME**

- The students will be able to get various ideas related to Good Governance and its practices.
- Students will be able to take many policy decisions and can adopt good practices.

### **Unit I:**

Good Governance: Government to governance, Concept, Features, History and Evolution; Minimum Government and Maximum Governance; Globalisation, United Nations and Good Governance. Changing Dimensions of Development Strengthening Democracy through Good Governance

### **Unit II:**

Good Governance in Western and Indian Political Thought – From Plato's Ideal State to the Ideal of Rama Rajya; Good Governance as Self Governance; Role of State, Market and Citizen in Good Governance;

### **Unit III:**

Good Governance in Different Areas: Political, Administrative Governance, Corporate Governance, Global Governance. Environmental Governance, Green Governance, Good Governance through Citizen Participation; Good Governance Practices in Different Countries – Case Studies.

### **Unit IV:**

Good Governance Practices in India: E-governance, Citizens Charters, Institutional Measures; Need for Reforms and Administrative Reforms Commissions; Media in Good Governance; Su Rajya and Su Shasan: Pro-People, Pro-Active Governance, Good Governance initiatives in India: Best practices Governance Issues and Challenges in Various Sectors; Transparency and Accountability, Integrity and Ethics;

### **REFERENCES:**

1. N. Bhaskara Rao, Good Governance: Delivering Corruption-Free Public Services, SAGE India, 2013.
2. V. Santhakumar, The Roots of Ill-Governance and Corruption, SAGE India, 2014.
3. Smita Mishra Panda, Engendering Governance Institutions State, Market and Civil Society, SAGE India, 2008.
4. Kameshwar Choudhary, Globalisation, Governance Reforms and Development in India, SAGE India, 2008.
5. Surendra Munshi, Biju Paul Abraham & Soma Chaudhuri, The Intelligent Person's Guide to Good Governance, SAGE India, 2009.
6. B. C. Smith, Good Governance and Development, Palgrave Macmillan, 2007.
7. Kuldeep Mathur, From Government to Governance a Brief Survey of the Indian Experience, 2011

# **YOGA AND NATUROPATHY**

## **PAPER CODE: BCE 503**

### Course Objective:

- The course is designed to facilitate students understand the various aspects of Yoga & Meditation. The course will also help the students to understand the fundamental and different practical aspects of Yoga and Meditation.
- The course is able to cover through different modules the basics of Yoga and Meditation, including some of the important aspects like Concepts of Yoga, Yogasanas, Pranayama & Meditation.

### Learning Outcome:

- The course will lead the students to understand the basics of Yoga & Meditation.
- The paper further tries to enhance the creativity and practicality of Yoga and Meditation.

### Module-I

Introduction to Yoga: Meaning & Definition, Basic Principles of yoga, Relevance of Yoga in the modern age, Importance of Yoga for a student, Astanga Yoga

### Module-II

Introduction to Yogasana, General principles of the Yogasana practice, Standing & Balancing group, Surya Namaskara, Backward bending group, forward bending group

### Module-III

Introduction to Pranayama, General Guidelines for the practice of Pranayama, Nadi Shodhana, Sheetali and Sheetkari Pranayama, Bhramari Pranayama, Bhastrika Pranayama, Kapalabhati Pranayama

### Module-IV

Introduction to Meditation, Importance & benefits, Introduction to Yoga Nidra, Importance & benefits

### Reference Books:

1. The Foundation of Yoga, Dept. of Yogic Science, Utakal University, BBSR
2. Asana, Pranayama, Mudra and Bandha by Swami Satyananda Saraswati
3. Yoga Darshan by Swami Niranjanananda Saraswati
4. Prana and Pranayama by Swami Niranjanananda Saraswati
5. Yoga Nidra by Swami Satyananda Saraswati

# **PERFORMING ARTS (MUSIC)**

## **PAPER CODE: BCE504**

Course Objective:

- The course is designed to facilitate students understand the different aspects of Indian Music Vocal (Hindustani). The course will also help the students to understand the fundamental and practical aspects of Indian Music Vocal (Hindustani).
- The course is able to cover through different modules the basics of Indian Musical Vocal including different terms, Alankars, and practical's

Learning Outcome:

- The course will lead the students to understand the fundamental aspect of Indian Music Vocal (Hindustani)
- The paper will further enhance the practical aspects through practical's and project works.

### **Module-1**

1. Definition of the following terms:

- a) Sangeet, Swara, Saptak, Laya, Raga, Aroha, Abaroh, Vadi, Samvadi, Anuvadi, Bivadi, Barjita, Sware, Tal, Tali, Khali, Alap, Tan, Stayee and Antara.
- b) Classification of Music.
- c) Basic knowledge in playing Harmonium.

### **Module-2**

1. Swara Sadhana in different types of Alankars.

- a) Sa, Re, Ga, ...
- b) SaRe, ReGa, GaMa, ...
- c) SaReGa, ReGaMa, ...

2. Basic Knowledge in Tala Dadra, Keherwa and Teental.

### **Module-3**

- a) One Swarmalika.
- b) Practical knowledge in Indian raga Bhupali or Yaman.

### **Module-4**

1. Practical knowledge of flowing forms of Music.
  - a) One Bhajan
  - b) One Patriotic Song
  - c) One Art of Living Song
  - d) One Film Music
2. Listening of Audio and Video recordings guided by Teacher.
3. Practical session
4. Tutorial Session
5. Self-practice
6. Discussion

Text and Reference books:

1. Bhatkhande Sangeet Shastra, V. N. Bhatkhande
2. Sangeet Visharad, Basant
3. Kramik Pustak Mallika- Part II, V. N. Bhatkhande
4. Swarasruti
5. Raga Darsan
6. Raga Parichaya
7. Sangeetanjali
8. Also Books and Online study materials will be Recommended by teacher.



# **JOURNALISM & MASS COMMUNICATION**

## **PAPER CODE: BCE 505**

### Course Objective

- The course is designed to facilitate students understand the different aspects of Print Journalism. The course will also help the students to understand the fundamental and practical aspects of Print Journalism.
- The course is able to cover through different modules the basics of Radio Broadcasting, Television Broadcasting, Advertisement & Public Relation & New Media Journalism

### Learning Outcome

- To help the students on the evolution of broadcasting services and the current trends in the industry.
- To bridge relations between public-private and commons through mass media & to develop understanding of digital information patterns, use and scope.

### UNIT I Print Journalism

Understanding News, Ingredients of News: meaning, definition, nature. The news process: from the event to the reader (how news is carried from event to reader) Hard news vs. Soft news. Organising a news story with 5W's and 1H. Inverted pyramid, Criteria for news worthiness. Basic differences between the print, electronic and online journalism. Journalistic Writing: Qualities of Journalistic Writing – Similarities and Differences between Journalistic Writing and Literary Writing, Difference between News Writing – Feature Writing – Article Writing – Editorial Writing and Column Writing.

### UNIT II Part A (Radio Broadcasting)

Evolution and growth of broadcasting in India. Introduction to Radio: The World of Sound and main features of radio broadcasting; Radio frequencies: SW, MW, FM transmission. Different types of Radio: AM, FM, community radio, internet radio.

### Part B (Television broadcasting)

Introduction to Television: Characteristics of Television broadcasting;

Trends in the Indian TV industry: Public service TV Broadcasting; Commercial broadcasting. Introduction to TV Production: News bulletins; News features; News and current affairs

### UNIT III Advertising & Public relations

Public Relations: Definitions, PR as a management concept, elements of PR, evolution of PR, PR as a profession, PR Functions, PR practice in the present context., PR firms in India: status and growth. Understanding Advertising: Concept, Nature, Definitions, Evolution and History, Role, Objectives and Functions. Ad. Campaign- Process, Strategies, Concepts and Principles of Marketing. Advertising Theories and Models-AIDA model, DAGMAR Model, Maslow's Hierarchy Model, Types of advertising and New trends. Ad. Copy, Visualization, Layout, Principles, Characteristics, Types and Strategies.

### UNIT IV New Media Journalism

Concepts and evaluation of Internet as a medium. News on the web: newspapers, magazines, radio and TV newscasts on the web Changing paradigms of news; emerging news delivery vehicles; job profiles; integrated newsroom. Social Media and Citizen Journalism: Social networking, Writing for New Media: Digital story-telling formats – Content writing, editing, reporting and its management.

#### Suggested Readings (Unit-I): -

1. Bruce D. Itule and Douglas A. Anderson. News writing and reporting for today's media; McGraw Hill Publication, 2000.
2. M.L. Stein, Susan Paterno & R. Christopher Burnett. News writer's Handbook: An Introduction to Journalism; Blackwell Publishing, 2006.
3. George Rodmann. Mass Media in a Changing World; McGraw Hill Publication, 2007.
4. Carole Flemming and Emma Hemmingway. An Introduction to Journalism; Vistaar Publications, 2006.
5. Richard Keeble. The Newspaper's Handbook; Routledge Publication, 2006.
6. Brendan Hennessey: Writing Feature Articles, Heinemann Pub. London. 1989
7. Srivastava: Reporting and Editing, PII, New Delhi, 1989
8. Rangaswamy & Parthasarthy, Basic Journalism, Laxmi publications (P) Ltd., 2014

#### Suggested Readings (Unit-II)

1. Elwyn, E. (1977). Radio: A Guide to Broadcasting techniques, Barrie and Jenkins.
2. Masani, M. (1976). Broadcasting and the People, National Book Trust.
3. Saksena, G. (1996). Television in India: Changes and challenges, Vikas Publishing.
4. White, T. (1996). Broadcast News Writing, Reporting and Producing, Focal Press.
5. Boyd, A. (2000), Broadcasting Journalism: Techniques of Radio & television News-  
5<sup>th</sup> Edition, Focal Press, New Delhi,

6. Srivastava, K. M.(2005). Broadcast Journalism in the 21<sup>st</sup> Century, Sterling Publications, New Delhi.
7. Thompson, R. (2004). The Broadcast Journalism Handbook: A television news survival guide, Oxford.
8. Rober, M. (2000). An Introduction to writing for Electronic Media: script writing essentials across the Genres, Focal Press, Oxford.

Suggested reading (Unit-III):

1. David Ogilvy, Ogilvy on Advertising, Pan/Prion Books
2. Frank Jefkins, Advertising Made Simple, Rupa & Co.
3. Chunawalla, Advertising Theory And Practice, Himalaya Publishing House
4. Jethwaney Jaishri, Advertising, Phoenix Publishing House
5. Jefkins Frank Butterworth, Public Relation Techniques, Heinmann Ltd.
6. Heath Robert L, Handbook of Public Relations, Sage Publications,
7. Dennis L. Wilcoxe & Glen T, Public Relations, Pearson
8. Cutlip S.M and Center A.H., Effective Public Relations, Prentice Hall
9. Kaul J.M., NoyaPrakash, Public Relation in India, Calcutta

Suggested reading (Unit-IV):

1. Marshall, P. D. (2004). New Media Cultures, Oxford University Press.
2. Dewdney, A. & Ride, P. (2006). The New Media Handbook, Routledge, London.
3. Felix, L. Stolarx, D. (2006). Video blogging & Podcasting, Focal Press.
4. Mirabito, M., Morgenstern, B. L. (2004). New Communication Technologies, Focal Press.
5. Schmidt, E. & Cohen, J. (2013). The New Digital Age, John Murray.
6. Ward, M. (2002). Journalism Online, Focal Press.
7. Thornburg, R. M. (2011). Producing Online News: Stronger Stories, CQ Press, Washington.
8. Hall, J. (2001). Online Journalism, A Critical Primer, Pluto Press, London.
9. Shrivastava, K. M. (2013). Social Media in Business and Governance, Sterling Publishing.

# **SEMESTER-VI**

## **CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY**

### **PAPER CODE: BCC 601**

#### **Course Objectives:**

- To impart basic knowledge on concepts relating to Ethics.
- To impart basic knowledge on concepts relating to Social Responsibility.
- To understand about mind and its actions.
- To introduce the philosophy of corporate governance and its relevance and importance in today's business world.

#### **Learning Outcomes:**

- apply ethical and moral values in the workplace.
- execute theories of corporate governance in the organization.
- perform sustainable strategies of corporate governance for the organization.
- implement required CSR activity in the organization as per Company Act 2013

#### **Module I: Introduction to Business Ethics**

Ethics philosophies, Concept of business ethics, Ethical Principles in business, scope of business ethics: Ethics in Finance, Ethics in Human Resources, Ethics in Marketing, Ethics in Production, developing a code of conduct for employees, Features of a good ethics programme, Ethical dilemma, Advantages of Business Ethics.

#### **Module II: Concept of Corporate Governance**

Evolution and development of Corporate Governance in India and across the world, Legislative framework of Corporate Governance in various countries –UK, USA, India, Corporate Governance Forums: ICSI Initiatives, OECD Principles, Global Corporate Governance Forum

#### **Module III: Corporate Governance and Sustainability**

Concept of Sustainability, Sustainability Reporting, legal framework, issues and challenges of an effective Board, internal control system, Concept of Triple Bottom, Cases relating to Corporate Governance failure in India and globally, Corporate Governance Codes and Forums

#### **Module IV: Corporate Social Responsibility**

Concept of Social Responsibility, Legislative requirements of CSR in India, Companies which are compulsorily required to contribute towards CSR, Examples of CSR Activities in India

#### **Suggested Readings:**

1. Corporate Governance: Principles, Policies and Practices, A. C Fernando, Dorling Kindersley India(Pvt) Ltd
2. Business Ethics: Decision Making and Cases by O.C Farrell, John Paul Fraedrich & Linda Ferrell, Biztantra Publications
3. Business Ethics & Business Communications by Ashok K Nadhani , Taxmann
4. Corporate Governance in India-An Evaluation by Subhash Chandra Das, PHI
5. Websites : [www.nfcgindia.org](http://www.nfcgindia.org) , [www.oecd.org](http://www.oecd.org), [www.iod.co.uk](http://www.iod.co.uk), [www.gcgf.org](http://www.gcgf.org), [www.globalreporting.org](http://www.globalreporting.org), [www.ethics.org](http://www.ethics.org), [www.ecgi.org](http://www.ecgi.org)

# **ENTREPRENEURSHIP DEVELOPMENT**

## **PAPER CODE: BCC 602**

### **Course Objectives**

- To invoke interest in students with the different aspects of entrepreneurship and startups.
- To make the student understand the Mindset, outlook, and communication required to become a good entrepreneur.
- To make students efficient on field study groundwork required in the preparation stage.
- To make skillful in preparation of final business model with effective content and present in a skillful manner.

### **Learning Outcomes**

- The students will be able to understand the various fundamental aspects of Entrepreneurship, Small businesses, and startups.
- To get students familiarized with different Entrepreneurial communication, skill, mindset, and thinking process required to become effective entrepreneurs.
- To get students accustomed to various dimensions of product & service testing and the pre-preparation stage of the startup.
- Students will come up with a new effective business plan and will present it in front of experts.

### **Module I: INTRODUCTION TO ENTREPRENEURSHIP & MINDSET**

Meaning, elements, determinants, the importance of entrepreneurship, creative behavior, and creative response to society's problems and at work. Introduction to business and businessman & startup and entrepreneurs Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, entrepreneurship, ecopreneurship, and social entrepreneurship. entrepreneurship styles, innovation & Design thinking, and Risk mindset.

### **Module II: PROFESSIONALISM IN ENTREPRENEURSHIP & COMMUNICATION**

Entrepreneurship and Micro, Small and Medium Enterprises. Behavior, attitude, some successful stories, characteristics of an entrepreneur, barriers in entrepreneurship communication, Mindset required, soft skills & professionalism required: Body language, entrepreneurial communication. Concept of business groups and the role of business houses and family business in India. The contemporary role models in Indian business: their values, business philosophy, behavior, and orientations. Customer profiling, importance, difference between a market survey and customer profiling, wow factor, personal selling, the concept of an elevator pitch.

### **Module III: STARTUP PLANNING**

Sources of business ideas and tests of feasibility, find your style and flow, ruff action plan draft, Concept, thought & Idea. Idea mapping and finalizing techniques, 5F technique, comparison study, question generation method. Costomer cycle and consumption cycle analysis, USPs, Importance of strong Ideas, different product testing methods, and Significance of writing the business plan/project proposal & Contents. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as the size of the investment, nature of the product, the market potential may be covered). Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. Market analysis using red and blue ocean strategy.

### **Module IV: Strategy and execution of the business idea**

Service outcome-driven based innovation, concept of value proposition design, prototyping, MVP and Test MVP with the live project, on-field MVP task, design Business model, front end & backend tools of startups, financial stream, financial balancing, understanding business blocks, measure the marketing funnel, branding, sales and positioning, preparing financial plan, idea pitching method, concept of seed funder, venture capitalist, equity funder or equity investor, angel investor, elevator pitch, Mobilizing resources for start-up. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Operations management: designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity. Two practical: business simulation, Online portal Creation and Management.

### **Suggested Readings:**

1. The Entrepreneurial Spirit Lives: 25 Tales to Help Entrepreneurs Start, Grow and Succeed in Small Business Paperback – 27 Jul 2012 Kindle edition (2012) from The Entrepreneur Cafe, LLC
2. Desai Vasant, Small-Scale Industries and Entrepreneurship Paperback – 2011, Himalaya Publishing House (2011), ISBN-10: 935024862X, ISBN-13: 978-9350248621
3. The Dream: How I Learned the Risks and Rewards of Entrepreneurship and Made Millions Hardcover – Import, 23 Oct 2008 Gurbaksh Chahal
4. Small Business Management in the 21st Century by David Cadden, Sandra Lueder, The Saylor Foundation 2014
5. Making the Business Case by Michael C. Volker, Publisher: Bookboon 2012
6. Creating an Entrepreneurial Mindset, by Roger Cowdrey, Publisher: BookBoon 2013
- Indian Family Business Mantras By Peter Leach & Tatwamasi Dixit, Rupa Publications, 203
7. Blue ocean strategy, by Blue Renée Mauborgne and W. Chan Kim, Publisher: Harvard Business Review Press 2015

# **E-COMMERCE**

## **PAPER CODE: - BCC 603**

### **Course Objective:**

- To Provide a fundamental understanding of the different types and key components on business models.
- To Provide guiding principles behind the design and strategy of the customer web interface.
- To Provide a fundamental understanding of business documents, the usage of multimedia systems for e-commerce.
- To provide the knowledge of planning, scheduling and controlling a successful e-business.

### **Learning Outcome:**

- Deliver the understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
- Describe the requirement of infrastructure for E-commerce.
- Describe E-Commerce payment systems.
- Apply the concept of electronic commerce in different sectors.

### **Module I: Introduction**

Introduction to E-commerce: Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework, Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India. E-commerce Business Models: Business-to-Business(B2B), Business-to-Consumer(B2C), Consumer-to-Business(B2C), Consumer-to-Consumer(C2C). Advantages and Disadvantages.

### **Module II: Infrastructure for E-Commerce**

Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, E-commerce Infrastructure: An Overview, Hardware, Server, Software, Web architecture, Client / Server Technology, Web Server, Application Server, Database Server.

### **Module III: Electronic Payment System and Standard**

History and evolution of Electronic Payment system. Overview of Electronic Payment Technology, Credit Card, Debit Card, Smart Card, E-Money, Electronic Fund Transfer, Electronic Data Interchange. Electronic Data Interchange (EDI): The Meaning of EDI, History of EDI, EDI Working Concept, Implementation difficulties of EDI, Financial EDI.

### **Module IV: Applications**

Security issues in e-commerce: Overview of Security Issues, Threats to e-commerce. Security tools. Legal Issues in E-Commerce: Overview of Legal Issues, Emerging Legal Issues. Ecommerce applications in different sectors. Applications in E-Commerce: E-commerce applications in Manufacturing, Wholesale, Retail and Service sector.

### **Suggested Readings:**

1. Kenneth C Laudon, and Carol Guercio Traver: E-Commerce business, Technology and Society, 15Th Edition Pearson Education, Delhi.
2. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, 2017, McGraw Hill Education.
4. Dave Chaffey, E-Business and E-Commerce Management: Strategy, implementation and Practice, 5Th Edition, Pearson Education India.
5. Rayport, Jeffrey F and Jaworksi, Bernard J, "Introduction to E-Commerce", 2003, Tata McGraw Hill, New Delhi.
6. Turban, Efraim, and David King, "Electronic Commerce: A Managerial Perspective", 4Th Edition, Pearson Education Asia, Delhi.

# **INSURANCE AND RISK MANAGEMENT**

## **PAPER CODE: BCC 604**

### **Course Objectives:**

- To develop an understanding among students about identifying analyzing and managing various types of risk.
- To make the students will be in a position to understand the principles of insurance and its usefulness in business, along with its regulatory framework.
- To Apply the knowledge for entry into the insurance industry after this course.
- TO compare the different insurance products and identify the suitable one for the portfolio

### **Learning Outcome:**

- Students would be able to understand the basic concept of risk and how the insurance becomes the element for that risk coverage.
- Students would be able to understand various processes related to insurance management as well as the powers and functions of IRDA
- Students would be able to choose an appropriate insurance product for their own need
- Students can able to compare different insurance products available in the Insurance industry.

### **Module I: Concept of Risk Management**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Importance of Risk Management, Risk Evaluation, and Prediction. Disaster Risk Management, Risk Retention, and Transfer.

### **Module II: Basic Concept of Insurance**

Concept of Insurance, Need for Insurance, Types of insurance products, process of evaluation of benefits, merits and demerits of each product, Globalization of Insurance Sector, Reinsurance, Coinsurance, Assignment. Endowment

### **Module III: Types and Management of Insurance**

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

### **Module IV: Functions and Policies of Regulatory Body**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

### **Suggested Readings:**

1. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
3. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson
4. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
5. Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
6. Dinsdale, W.A., Elements of Insurance, Pitaman.
7. Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
8. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
10. Hansell, D.S., Elements of Insurance, Macdonald

# **SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT**

## **PAPER CODE: BCE 601**

### **Course Objective:**

- To introduce the student to the process of investment and associated considerations;
- to make the student aware of the theoretical basis of management of investment portfolios;
- to help the student learn how to analyze portfolios
- To understand the factors influencing capital market investment through fundamental and technical analysis.

### **Learning Outcome:**

- Student would be able to understand the method of valuation of shares and bonds
- Students will evaluate and appraise stocks based on fundamental factors and technical charts.
- Students would be able to select various portfolios for investment.
- Students will learn how to evaluate their performance

### **Module I: Introduction**

Meaning and scope of Investments; Investment Process; Objective; Investment Planning, Variables in Investment Decisions; Investment Avenues; Investment versus Speculation Types of securities: equity shares, sweat equity, non-voting shares, right shares, bonus shares, preference shares, debentures, bonds, and warrants. Risk: definition; systematic risk, unsystematic risk; minimizing risk exposure; risk management

### **Module II: Fundamental Analysis & Technical Analysis**

Fundamental analysis: economic analysis; industry analysis; company analysis; earnings of the company; financial analysis; growth in earnings Technical analysis: assumptions; technical tools - Dow theory; Primary trend, Secondary trend, Minor trends, Support and resistance, Indicators, Odd lot trading, Moving averages, Rate of change, Charts, Technical analysis, and fundamental analysis.

### **Module III: Efficient Market Theory**

Efficient Market Theory; Basic concepts; The random walk theory; Weak form of EMH; Semi strong form; Strong form; Essence of theory; Market inefficiencies Markowitz Model: Introduction, Simple diversification, The Markowitz model, Risk and return with different correlation, Markowitz efficient frontier

### **Module IV: Security and Portfolio Valuation**

The intrinsic value of Share, Bond Valuation, Current Yield, Yield to Maturity, Portfolio valuation, Sharpe Ratio, Treynor ratio, Jensen's Measure

### **Suggested Readings:**

1. Kevin.S.:Security Analysis and Portfolio Management, PHI
2. Avadhani V. A. (1997): Investment Analysis and Portfolio Management, Mumbai, Himalaya
3. Bodie Z. & Kane A. (1995): Essentials of Investment, London, Irwin
4. Chandra P. (2002): Investment Analysis and Portfolio Management, Tata McGraw-Hill
5. Corder A. (2003): Fundamentals of Investment, New Delhi, Prentice-Hall of India
6. Fischer D. E. & Jordan R. J. (1995): Security Analysis and Portfolio Management, New Delhi, Prentice-Hall of India
7. Strong R. A. (2001): Portfolio Management Handbook, Mumbai, Jaico.

# **FINE ART**

## **PAPER CODE: BCE 602**

### Course Objective:

- The course is designed to facilitate students understand the various aspects of Fine Arts. The course will also help the students to understand the fundamental and practical aspects of Visual and Fine Arts forms.
- The course is able to cover through different modules the basics of Visual and Fine Arts, including some of the important aspects like Colour Wheel, Painting and Graphic Design.

### Learning Outcome:

- The course will lead the students to understand the basics of Visual/Fine Art form.
- The paper will further enhance the creativity and command on use of technology on Visual Art forms.

### Unit-1 Definition of art

- a) Element of art, Visual arts and its characteristics
- b) Basic principles of arts, what is drawing, painting, sculpture, print making & graphics?
- c) Fine Art and Functional Art - Transformation of nature into art & study of nature

### Unit-2

- a) Colourwheel: Understanding colour, colour wheel, colour sensation i.e. hue, tone, chrome, harmony and contrast of warm and cool colours. Appreciation and understanding of colour qualities, Mixing of colours.
- b) Study of textures through colour & Black & white.
- c) Basic design & Letter Writing.

### Unit-3 Painting:

- a) Exercises in collage (Paper tearing and mixed media) to develop an understanding of the relationship between different shapes, in different colours, overlapping and grouping etc.
- b) Use of different painting media like water colour, poster colour, Ink drawing, pastels etc.
- c) Copy work: Understanding reference and using it in own personal way.

### Unit-4 Graphic Design:

- a) Understanding design as an organised visual arrangement of both two dimensional as well as three dimensional and its decorative applications.
- b) Painting from objects and nature to study form colour, tone and texture, study of perspective, difference in handling of nearer and distant objects, controlled light and shade, ability to simplify treating the essential, omitting detail.
- c) Creative painting from memory & some reference both.



# **PERFORMING ARTS (DANCE)**

## **PAPER CODE: BCE603**

### Course Objective:

- The course is designed to facilitate students understand the different aspects of Odissi Dance. The course will also help the students to understand the fundamental and practical aspects of Odissi Dance form.
- The course is able to cover through different modules the basics of Odissi, Command on Mudras, Body Movements and Leg Movements.

### Learning Outcome:

- The course will lead the students to understand the basics of Odissi Dance form.
- The paper will further enhance the applied aspects through practical's and project works.

### PRACTICAL

#### UNIT-I

1. Basic of Odissi Dance: -
  - Exercise (Soundless and sound)
  - Chauka stepping no-10
  - Tribhangi stepping-10
2. Understanding of the Mudras: -
  - Asanjukata Hasthamudra-28
  - Sanjukta Hasthamudra-23

#### UNIT-II

3. Learn about head, neck and eyes movement's: -
  - Shiraveda-09
  - Dhrstiveda-08
  - Grbhaveda-04
4. Pada Veda and Pada chalana.
  - Pada Veda-36
  - Pada Chalana from Addi Pada to Minapuchha Pada

#### UNIT-III

5. Mangalacharan: -
  - Guru Vandhana/Ganesha Vandhana/Bishnu Vandhana
  - Odissi Dance short history Through Audio- Video Sessions)

### THEORY

#### UNIT-IV

6. Basic theory knowledge of Odissi Dance
  - The basic knowledge of Indian Classical Dance.
  - Short history of Odissi Dance.
  - The basic knowledge of Odissi Rhythms.

#### UNIT-V

#### Odissi Dance Project Work

# **CONSUMER RELATION BEHAVIOUR**

## **PAPER CODE: BCE 604**

### Course Objective:

- To understand the psychological processes that underlie consumer choices.
- To develop the understanding of the buyer decision making process, both individually and in groups.

### Learning Objective:

- To understand the changing profile of the consumer behavior.
- To conceptualize skills in designing product, price, distribution and promotional strategies for different classes of product targeted at consumers.

### Module I:

Consumer Behavior: Its Origin and Strategic Applications: Consumer Behavior Concept, Importance of Consumer Behavior, Consumer Behavior & Marketing Management, Consumer Decision Making & Marketing Implications, Customer value, satisfaction and retention, Consumer Research and Market segmentation.

### Module II:

Consumer Motivation: Motivation as a Psychological force, Dynamics of motivation, Measurement of motives, Brand personality – Indian brands, Self and Self-Image, Personality, Lifestyles and Psychographics, Consumer Involvement and values.

### Module III:

Consumer Perception: Elements of perception, Perception and Technological products, Marketing Implications – Price, Retail, Advt. and Product / Package Design, Elements of Consumer Learning, The Concept of Conditioning and Reality.

### Module IV:

Consumers in Social and Cultural Settings: Characteristics of Culture, Role of sub-culture, Reference Group and Family influences, Family Decision making and consumption related roles, Social Class and Consumer Behaviour

Consumer Behavior and Digital Marketing: Basic Terminologies of Digital Marketing, Google Multi-Channel funnel concept.

### Suggested Readings:

1. Consumer Behavior, 2004, Schiffman & Kanuk (8<sup>th</sup> Ed), Pearson
2. Consumer Behavior, 2002, Loudon & Della Bitta (4<sup>th</sup> Ed), McGraw Hill
3. Conceptual issues in Consumer Behavior: The Indian Context, 2003, S. Ramesh Kumar, Pearson
4. Consumer Behavior, 2004, Hawkins, Best & Coney (9<sup>th</sup> Ed), McGraw Hill
5. Consumer Behavior, 2002, Michael Solomon (5<sup>th</sup> Ed), Prentice Hall
6. Consumer Behavior, 2009, Blackwell, Miniard and Engel (5<sup>th</sup> Edn.), Cengage Learning

# **BUSINESS TAX PROCEDURE & MANAGEMENT**

## **PAPER CODE: BCE 605**

### Course Objectives:

- To familiarize about the Indian Taxation System and procedures applicable to companies.
- To provide in depth knowledge about various computation methods applicable to companies including tax planning and management.

### Learning Outcome:

- Students will understand the important concepts of income tax and the essentials of tax planning relevant to companies in India.
- Students will be able to understand and apply important tax procedures and tax management techniques essential for companies.

### Module-1 Introduction and concept of taxation

Meaning of tax, system of taxation in India, Important Definitions: Person, Income, Charitable purpose, concept of residential status, incidence of tax, Indian Income, Foreign income, heads of income, computation of taxable income for a company, deductions and exemptions available for companies and its computation

### 2. Module-II Taxation of companies

Special provisions in computation of profit from business, Deduction from gross total income, Amalgamation of companies and fiscal incentives, Minimum alternative tax on companies, Special provisions relating to tax on distributed profits of domestic companies

### 3. Module-III Tax Planning

Concept relating to tax planning , avoidance and evasion, Tax planning with reference to; location of undertaking, types of activity, ownership pattern, dividend policy, Issue of bonus shares, Inter corporate dividends and transfer, Tax planning relating to amalgamation and mergers of companies, Tax considerations in respect of specific managerial decision like make or buy, own or lease, close or continue, sales in domestic markets or exports, capital budgeting decisions, managerial remuneration, foreign collaboration and joint ventures.

### 4. Module-IV Tax Management

Filing of returns, procedure for assessments, e-filing and important provisions, Penalties and prosecutions, appeals and revisions, advance tax, tax deduction at source- provisions and its calculations, advance rulings, provisions for taxation for foreign companies, Avoidance of double taxation and agreements

### Suggested Readings

1. Students' Guide to Income Tax, Vinod Singhania & Monica Singhania,,Taxmann Publications, 2017
2. Corporate Tax – Planning and Management (by) Girish Ahuja & Ravi Gupta (Bharat's)
3. Tax Planning and Procedure, Dr V K Singhania, Taxmann Publications, 2017
4. Direct Taxes- Laws and Procedure, Dr. Monica Singhania, Taxmann, Latest Edition

# **CORPORATE ACCOUNTING**

## **PAPER CODE: BCC 605**

### **Course Objective:**

- To attain the conceptual knowledge of corporate accounting
- Train students to prepare the income statement and balance sheet
- Train students to prepare the cash flow statement
- Train the students to manage the accounts on amalgamation and liquidation, consolidate financial statements of holding companies and have conceptual idea about IBC 2016.

### **Learning Outcomes**

- Develop an understanding of accounting for share capital and debentures and its valuations
- Prepare financial statements of a company and analyse reports
- Dwell a deep understanding of cash flow statements
- Understand the accounting for amalgamation and liquidation of companies and prepare a consolidated balance sheet for the Holding company

### **Module I: Accounting for Share Capital and Debentures**

Introduction to the issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicable.

### **Module II: Financial Statements of a Company**

Preparation of Financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on the overview) Relevant AS and IND-AS as applicable

### **Module III: Cash Flow Statements**

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement. Relevant AS and IND-AS.

### **Module IV: Amalgamation, Reconstruction and Liquidation of Companies**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account Relevant AS and IND-AS as applicable, Accounts of Holding Companies/ Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable

### **Suggested Readings:**

7. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
8. Kumar, Alok. Corporate Accounting. Kitab Mahal
9. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
10. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
11. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
12. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi