



Bachelor of Commerce (Hons.) [B. Com (Hons.)] **(Three-Year, Semester Based Full Time Program)**

Programme Mission:

“Excellence in Commerce with application and innovation”

Programme Objectives (PO’s)

- PO1: Academic Excellence:** Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects. To provide advanced knowledge in Commerce with the specialization in specific areas for higher education such as MBA, M.Com, CA, CS, ICWA and other professional courses.
- PO2: Professional Excellence:** The University motivates and prepares the students for positions of leadership in business organizations which augment the scope of employment opportunities in the field of Finance, Banking, Insurance, Accounting, Taxation and Research.
- PO3: Total Commitment:** The University is focused on the all-round development of the students’ personality through proper education and exposure to the vast treasure of knowledge and by providing platforms for their socialization.
- PO4: Socially Responsible Citizen:** The University inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities which enable them to develop life skills and make them become a responsible citizen.

Programme Learning Outcomes (PLO's)

- PLO1:** By the end of the B Com (Hons) program from School of Management, IMS Unison University, Dehradun, the students will be able to: –
- PLO2:** Acquire basic knowledge of various disciplines in finance, economics, law, and management and to apply the same to real business issues in a holistic manner. (**Multidisciplinary Knowledge**)
- PLO3:** Understand the basic concepts of finance and accounting that will help them to prepare and analyze various financial statements. (**Finance and Accounts Application in Business**)
- PLO4:** Understand the basic concepts of quantitative methods to apply in the study of other disciplines and prepare project reports. (**Quantitative Application in Business**)
- PLO5:** Understand the basic concepts of micro, macro and monetary economics relevant to business decision. (**Micro, Macro and Monetary Economics**).
- PLO6:** Acquire the basic legal knowledge related the various business operations. (**Law in Business**)
- PLO7:** Understand the basic management functions and fundamentals of business management. (**Basics Business Management**)
- PLO8:** Understand various environmental problems and their impact on society and business. (**Environmental Study**)
- PLO9:** Demonstrate IT knowledge and skills for efficient and effective business processes and develop innovative methods of applying IT and e-commerce for competitive advantage. (**IT proficiency**).
- PLO10:** Demonstrate ethical conduct in personal and professional decisions and of business and an appreciation of the significance of business ethics and social responsibility in the decision making process. (**Ethics & Social Responsibility**)
- PLO11:** Start their own business ventures or demonstrate their entrepreneurial capabilities for their employer organization. (**Entrepreneurship**)

PROGRAM STRUCTURE

| | Credits | Courses |
|---|----------------|----------------|
| Maximum Credits* on offer in the B. Com (Hons.) Program | 144 | 37 |
| Minimum Credit Requirements for award of B. Com (Hons.) | 140 | 36 |
| The structure of Credit requirements is shown below: | | |
| Total Number of Mandatory Core Courses | 107 | 27 |
| Ability Enhancement Courses | 07 | 02 |
| Skill Enhancement Courses | 07 | 03 |
| Dissertation & Viva-Voce | 03 | - |
| Summer Internship Project Student shall under go 6-8 weeks Summer Internship Program after Semester IV. | 04 | - |
| COMPULSORY ELECTIVES | 12 | 04 |
| ADDITIONAL OPEN ELECTIVE (Optional) An extra open elective has to be taken either from Eligible MOOC or from other schools in the 6 th Semester. | 04 | 01 |

PROGRAM CURRICULUM**Semester-I**

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|--------------------|------------------------------------|----------------|----------|----------|----------------|
| | | | L | T | P | |
| 1 | BCH 101 | Business Organization | 4 | 0 | 0 | 4 |
| 2 | BCH 102 | Financial Accounting | 3 | 0 | 2 | 4 |
| 3 | BCH 103 | Business Mathematics | 4 | 0 | 0 | 4 |
| 4 | BCH 104 | Environmental Studies | 4 | 0 | 0 | 4 |
| 5 | BCH 105 | Business Communication | 2 | 0 | 2 | 3 |
| 6 | BCH 106 P | Computer Applications For Managers | 0 | 0 | 4 | 2 |
| Total | | | 17 | 0 | 8 | 21 |
| Contact Hours | | | 25 | | | |

Semester-II

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|-------------|--|-----------|----------|----------|-----------|
| | | | L | T | P | |
| 1 | BCH 201 | Principles of Management | 4 | 0 | 0 | 4 |
| 2 | BCH 202 | Advanced Accounting | 4 | 0 | 0 | 4 |
| 3 | BCH 203 | Principles of Microeconomics | 4 | 0 | 0 | 4 |
| 4 | BCH 204 | Legal Aspects of Business | 4 | 0 | 0 | 4 |
| 5 | BCH 205 | Essentials of Organizational Behaviour | 4 | 0 | 0 | 4 |
| 6 | BCH 115 | Business Statistics | 4 | 0 | 0 | 4 |
| Total | | | 24 | 0 | 0 | 24 |
| Contact Hours | | | 24 | | | |

Semester-III

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|-------------|---------------------------------------|-----------|----------|----------|-----------|
| | | | L | T | P | |
| 1 | BCH 301 | Corporate Accounting | 4 | 0 | 0 | 4 |
| 2 | BCH 302 | Principles of Marketing | 4 | 0 | 0 | 4 |
| 3 | BCH 303 | Principles of Macroeconomics | 4 | 0 | 0 | 4 |
| 4 | BCH 304 | Cost Accounting | 4 | 0 | 0 | 4 |
| 5 | BCH 116 | International Business | 4 | 0 | 0 | 4 |
| 6 | BCH 117 | Banking & Insurance: Law and Practice | 3 | 0 | 2 | 4 |
| Total | | | 23 | 0 | 2 | 24 |
| Contact Hours | | | 25 | | | |

Semester-IV

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|-------------|---|-----------|----------|----------|-----------|
| | | | L | T | P | |
| 1 | BCH 401 | Introduction to Human Resource Management | 4 | 0 | 0 | 4 |
| 2 | BCH 402 | Management Accounting | 4 | 0 | 0 | 4 |
| 3 | BCH 403 | Business Environment | 4 | 0 | 0 | 4 |
| 4 | BCH 404 | Income Tax: Law and Practice | 4 | 0 | 0 | 4 |
| 5 | BCH 405 | Business Research Methods and Analytics | 4 | 0 | 0 | 4 |
| 6 | BCH 406 P | Computer Applications in Accounting | 0 | 0 | 4 | 2 |
| 7 | BCH 118 | Company Law | 4 | 0 | 0 | 4 |
| Total | | | 24 | 0 | 4 | 26 |
| Contact Hours | | | 28 | | | |

***6-8 weeks Summer Internship**

Semester – V

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|-------------|--|-----------|----------|----------|-----------|
| | | | L | T | P | |
| 1 | BCH 501 | Auditing | 4 | 0 | 0 | 4 |
| 2 | BCH 502 | Goods & Service Tax and Custom Duty | 4 | 0 | 0 | 4 |
| 3 | BCH 503 | Fundamentals of Financial Management | 3 | 0 | 2 | 4 |
| 4 | BCH 504 | Management Information Systems | 3 | 0 | 2 | 4 |
| 5 | BCH 505 S | Summer Internship Report and Viva-Voce | 0 | 0 | 0 | 4 |
| 6 | - | Elective* | 3 | 0 | 0 | 3 |
| 7 | - | Elective* | 3 | 0 | 0 | 3 |
| 8 | - | Elective* | 3 | 0 | 0 | 3 |
| Total | | | 20 | 0 | 4 | 26 |
| Contact Hours | | | 24 | | | |

*Student may opt for two electives out of three offered.

Semester-VI

| S. No. | Course Code | Course Name | Periods | | | Credits |
|----------------------|-------------|---|--------------|----------|-----------|--------------|
| | | | L | T | P | |
| 1 | BCH 601 | E-Commerce | 2 | 0 | 2 | 3 |
| 2 | BCH 602 | Business Ethics and Corporate Social Responsibility | 2 | 0 | 2 | 3 |
| 3 | BCH 603 | Investing in Stock Markets | 3 | 0 | 2 | 4 |
| 4 | BCH 604 S | Project Report & Viva-Voce | 0 | 0 | 6 | 3 |
| 5 | - | Elective* | 3 | 0 | 0 | 3 |
| 6 | - | Elective* | 3 | 0 | 0 | 3 |
| 7 | - | Elective* | 3 | 0 | 0 | 3 |
| 8 | BCH OPE | Open Elective** | 4 | 0 | 0 | 4 |
| Total | | | 13/17 | 0 | 12 | 19/23 |
| Contact Hours | | | 25/29 | | | |

Note: L: Lectures, T: Tutorials, P: Practical

* Student may opt for two electives out of three offered.

**An extra open elective (Optional) has to be taken either from Eligible MOOC or from other schools in the 6th Semester. (4 credit course).

Minimum Requirement of Course Credits (Semesters I-VI): 140

List of Electives**Semester-V/VI**

| S. No. | Course Code | Course Name | Periods | | | Credits |
|--------|-------------|--|---------|---|---|---------|
| | | | L | T | P | |
| 1 | BCH 101E | Financial Markets, Institutions and Services | 3 | 0 | 0 | 3 |
| 2 | BCH 102E | Corporate Tax Planning | 3 | 0 | 0 | 3 |
| 3 | BCH 103E | Entrepreneurship | 3 | 0 | 0 | 3 |
| 4 | BCH 104E | Investment Analysis | 3 | 0 | 0 | 3 |
| 5 | BCH 105E | Marketing of Financial Services | 3 | 0 | 0 | 3 |
| 6 | BCH 106E | Risk Management | 3 | 0 | 0 | 3 |
| 7 | BCH 107E | Personal Finance and Planning | 3 | 0 | 0 | 3 |
| 8 | BCH 108E | Consumer Affairs | 3 | 0 | 0 | 3 |

***The students have to go under Summer Internship for 6-8 weeks after Fourth Semester, the Viva-Voce on Summer Internship report will be held along with the fifth semester examination.**

PROGRAM SYLLABI

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|--------------------------------------|--------------|--------------|--------------------|
| Course: BUSINESS ORGANIZATION | | | Semester: I |
| Course Code: BCH 101 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the basics of organizing a business enterprise. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The students will be able to understand the basic fundamentals of the business environment, including capacity to recognize and use relevant terminology. 2. The students will be able to identify the forms of business enterprise and to understand the process, policies and regulations towards setting up a business enterprise. 3. The students will be able to demonstrate critical thinking with the ability to integrate concepts to identify and develop business strategies and to make effective business decision. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Unit 1: Introduction Business: Manufacturing and Service Sectors, Emerging Trends, Outsourcing, E-Commerce and Web Based Business; Business and Environment Interface: Economic, Legal, Technological, Social and Global; Business Objectives: Profit Maximization versus Social Responsibility; Business Ethics and Values. | 12 |
| | 2. | Unit 2: Forms of Business Enterprise Sole Proprietorship, Partnership Firm, Joint Hindu Family firm, Limited Liability Partnership, Joint Stock Company, Co-operative Organization; Types of Companies; Choice of form of Organization; Government and business interface: Industrial Policy; Rationale and forms of Public Enterprises; Public Private Partnership. | 11 |
| | 3. | Unit 3: Setting up a Business Enterprise Entrepreneurship: Concept and Nature; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international business persons; Basic considerations in Setting up a Business; Micro, Small and Medium Enterprises; Problems of Micro and Small Enterprises; Government Policy towards Small Enterprises: Institutional Support, Micro Finance and Small Industries Development Bank of India. | 11 |
| | 4. | Unit 4: Business in Global Markets Global Trade: An overview of Export-Import Policy; | 11 |

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| | | Strategies for Reaching Global Markets: Licensing, Franchising, Contract manufacturing, Joint Ventures and Strategic Alliances; International Business Risks; Multinational Corporations: Concept and Role. | |
| | 5. | Unit 5: Functional Areas of Business Marketing Management: Marketing Concept, Marketing Mix, Pricing Policies and Practices, Distribution Logistics, and Organized Retailing; Financial Management: Meaning and objectives, Sources of Funds (Equity shares, Debentures, Venture Capital, and lease finance); Human Resource Management: Concept and Functions, An overview of Recruitment, Selection and Training. | 11 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Basu, C. R.; <i>Business Organisation and Management</i> ; McGraw Hill | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Barry J., Chandler J., Johnston, C. H. and Needle D.; <i>Organization and Management</i>; Business Press, Thomson Learning 2. Buskirk R.H., et al.; <i>Concepts of Business: an Introduction to Business System</i>; Dryden Press 3. Nickels, W.G. and McHugh, J.M. and McHugh, S.M.; <i>Understanding Business</i>; McGraw Hill 4. Chhabra, T. N.; <i>Business Organisation and Management</i>; Sun India Publications | | |

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| Course: FINANCIAL ACCOUNTING | | | Semester: I |
| Course Code: BCH 102 | L T P | 3 0 2 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the basic principles of accounting and their applications in business. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To define bookkeeping and accounting along with accounting process. To describe the main elements of financial accounting information – assets, liabilities, revenue and expenses – along with subsidiary books. To understand the preparation of financial statements – Trading Account, Profit & Loss Account and Balance Sheet. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Meaning and Scope Nature of Financial Accounting Principles; Accounting Concepts and Conventions; Accounting Assumptions and Limitations; Accounting versus Book Keeping; Brief review of Accounting Standards in India; Accounting Policies; Valuation Principles; Accounting Estimates. | 7 |
| | 2. | Accounting Process Recording of Business Transactions; Preparation of Trial Balance (Voucher System, Accounting Process, Journal, Ledger, Cash book, Trial balance; Bank Reconciliation Statement; Inventory (Basis of Inventory Valuation and Record Keeping). | 16 |
| | 3. | Depreciation Accounting Introduction: Causes and Factors; Methods for providing Depreciation. | 10 |
| | 4. | Final Accounts Preparation of Final Accounts (Non-Corporate Entities) along with major adjustments (Profit and Loss Account, Balance sheet). | 11 |
| | 5. | Financial Statement Analysis The tools of Analysis: Horizontal Analysis, Vertical Analysis, Trend Analysis; Solvency Ratios, Profitability Ratios, Activity Ratios; Fund Flow and Cash Flow Analysis; Accounting Standard-3 (Revised). | 12 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Anthony R. N., Hawkins D. F., and Merchant K. A.; <i>Accounting : Text and Cases</i> ; McGraw Gill, 13 th Editin (2013) | | |

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| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none">1. Maheshwari, S.N. and Maheshwari, S. K.; <i>Financial Accounting</i>; Vikas Publishing House2. Grewal T. S.; <i>Double Entry Book Keeping</i>; Sultan Chand and Sons3. Gupta, R.L.; <i>Advanced Accounting</i>; Sultan Chand and Sons4. Bhattacharya, A.; <i>Essentials of Financial Accounting</i>; Pearson Education5. J. R. Monga; <i>Financial Accounting: Concepts and Applications</i>; Mayur Paperbacks6. Horngren, Charles T. and Philrick, Dona; <i>Introduction to Financial Management</i>; Pearson Education |
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| Course: BUSINESS MATHEMATICS | | | Semester: I |
| Course Code: BCH 103 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with basic mathematics and its applications in businesses. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Students will familiarize with basic mathematical tools with emphasis on application to business situations. 2. Able to use various formulae for interest to solve problems involving simple and compound interest, present value, future value and discounts. 3. Students will able to understand various methods of representing large quantities of data in matrix form. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Basics of Business Mathematics Rates of Interest: Nominal, Effective and their inter-relationships in different compounding situations, Compounding and Discounting of a sum using different types of rates, Types of Annuities like Ordinary, Due, Deferred, Continuous, and Perpetual, and their Future and Present values using different types of rates of interest. | 9 |
| | 2. | Matrices and Determinants Algebra of Matrices, Inverse of a Matrix, Solution of System of Linear Equations (Having unique solution and involving not more than three variables) using Matrices, Input-Output analysis. | 12 |
| | 3. | Logarithm and Set Theory Definition of Set, Methods of describing a Set, Types of Sets, Subsets and their Properties, Compliment of a Set, Operations of Sets, Fundamental law of Algebra of Sets, Logarithms: Definition, and Fundamental Properties of Logarithm, Base changing formula, Problem solving without using Log Tables. | 10 |
| | 4. | Calculus I Mathematical Functions and their Types: Linear, Quadratic, Polynomial, Exponential, Logarithmic and Logistic Functions, Concept and rules of Differentiation, Concept of Derivative as Rate of Change, Maxima and Minima involving Second or Higher Order Derivatives. | 13 |
| | 5. | Calculus II Integration, Standard Forms, Methods of Integration: by Substitution, by Parts and by use of Partial Fractions, Basic idea of Definite Integration – Concept of Area under the | 12 |

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| | Curve. Applications of Definite Integrals in Business Statistics. | |
| | Total hours | 56 |
| TEXT BOOK | 1. Dowling, E.T.; <i>Applied Mathematics</i> ; McGraw Hill | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Budnick, P.; <i>Theory and Problems of Mathematics of Finance</i> ; McGraw Hill 2. Ayres, F. Jr.; <i>Mathematics for Economics and Finance</i> ; McGraw Hill | |

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| Course: ENVIRONMENTAL STUDIES | | | Semester: I |
| Course Code: BCH 104 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To provide students with a basic understanding of environment its major issues and their role towards a sustainable development of the society. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Understanding the bond between humans and the Environment. 2. Appreciating and valuing bio diversity and various forms of resources. 3. Combating Pollution and its ill effect And Mitigating disasters. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Multidisciplinary Nature of Environmental Studies, Scope and Importance, Concept of Sustainability and Sustainable Development. | 3 |
| | 2. | Ecosystems Concept, Structure and Functions of Ecosystem; Energy Flow in an Ecosystem: Food Chains, Food Webs and Ecological Succession; Case studies of the Ecosystems, such as: a) Forest Ecosystem b) Grassland Ecosystem c) Desert Ecosystem d) Aquatic Ecosystems (Ponds, Streams). | 7 |
| | 3. | Natural Resources: Renewable and Non-renewable Resources Land Resources and Land use Change, Land Degradation, Soil Erosion and Desertification; Deforestation: Causes and Impacts due to Mining, Dam Building on Environment, Forests, Biodiversity and Tribal Populations. Water: Use and Over-Exploitation of Surface and Ground Water, Floods, Droughts, Conflicts over Water (International & Inter-State). Energy Resources: Renewable and Non-Renewable Energy Sources, Use of Alternate Energy Sources, Growing Energy Needs, Case Studies. | 9 |
| | 4. | Biodiversity and Conservation Levels of Biological Diversity: Genetic, Species and Ecosystem Diversity; Biogeographic Zones of India; Biodiversity Patterns and Global Biodiversity Hot Spots. India as a Mega-Biodiversity Nation; Endangered and Endemic Species of India, Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts, Biological Invasions; Conservation of Biodiversity: In-Situ and Ex-Situ conservation of Biodiversity. Ecosystem and Biodiversity Services: Ecological, Economic, Social, Ethical, | 9 |

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| | | Aesthetic and Informational Value. | |
| | 5. | Environmental Pollution Environmental Pollution: Types, Causes, Effects and Controls; Air, Water, Soil and Noise Pollution; Nuclear Hazards and Human Health Risks. Solid Waste Management: Control Measures of Urban and Industrial Waste. Case Studies on Pollution. | 9 |
| | 6. | Environmental Policies & Practices Climate Change, Global Warming, Ozone Layer Depletion, Acid Rain and Impacts on Human Communities and Agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International Agreements: Montreal and Kyoto Protocols and Convention on Biological Diversity (CBD). Nature Reserves, Tribal Populations and Rights, and Human Wildlife Conflicts in Indian Context. | 8 |
| | 7. | Human Communities and the Environment Human Population Growth: Impacts on Environment, Human Health and Welfare. Resettlement and Rehabilitation of Project Affected Persons; Case Studies. Disaster Management: Floods, Earthquake, Cyclones and Landslides. Environmental Movements: Chipko, Silent Valley, Bishnois of Rajasthan. Environmental Ethics: Role of Indian and other Religions and Cultures in Environmental Conservation. Environmental Communication and Public Awareness, Case Studies (e.g., CNG Vehicles in Delhi). | 6 |
| | 8. | Field work Visit to an area to Document Environmental Assets: River/ Forest/ Flora/Fauna, Etc.; Visit to a local polluted site-Urban/Rural/Industrial/Agricultural; Study of Common Plants, Insects, Birds and Basic Principles of Identification; Study of Simple Ecosystems-Pond, River, Delhi Ridge, Etc. | 5 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Bharucha, E.; <i>Text Book of Environmental Studies</i> , Universities Press | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Sharma, P.D.; <i>Ecology and Environment</i> , Rastogi Publication 2. Carson, R. 2002. <i>Silent Spring</i> . Houghton Mifflin Harcourt. 3. Gadgil, M., & Guha, R. 1993. <i>This Fissured Land: An Ecological History of India</i> . Univ. of California Press. 4. Gleeson, B. and Low, N. (eds.) 1999. <i>Global Ethics and Environment</i> , London, Routledge. | | |

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| | <ol style="list-style-type: none">5. Gleick, P. H. 1993. <i>Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security</i>. Stockholm Env. Institute, Oxford Univ. Press.6. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. <i>Principles of Conservation Biology</i>. Sunderland: Sinauer Associates, 2006.7. <i>The Environment Protection Act, 1986</i>. |
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|---------------------------------------|--------------|--------------|--------------------|
| Course: BUSINESS COMMUNICATION | | | Semester: I |
| Course Code: BCH 105 | L T P | 2 0 2 | Credits: 3 |

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| OBJECTIVE | The objective of the course is to develop four skills of communication namely Listening, Speaking, Reading and Writing. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Students develop a vast understanding of communication and its different dimension. They also understand what the different factors are causing communication failure and also ways to overcome those barriers. 2. Students learn and hone their reading and comprehensive skills through various practical and approachable ways. They also enhance their vocabulary skills for day to day as well as professional life. 3. Students will demonstrate written communication skills appropriate for business situation as well develop new, professional and handier patterns of writing, which build new dimensions of confidence into them. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Communication Communication – Definition, Process of Communication, Types of Communication—Verbal and Non-Verbal Communication; Formal and Informal, Communication (Grapevine) and its Significance, Barriers to Communication—Semantic Barriers, Physical Barriers, Psychological Barriers, Interpersonal Barriers and Organizational Barriers, Language as a tool of Communication, Importance of Communication- with Reference to Students, Professionals Business etc. | 6 |
| | 2. | Reading Skills Importance of Reading Skills, Types of Reading Skills, Methods of Improving Reading Skills, Objectives of Improving Reading Skills, Vocabulary Building: Antonyms, Synonyms, Homophones, Word formation (Prefixes and Suffixes). One Word substitution, Paragraph: Definition. Requirements of a Paragraph – Understanding Unity, Coherence and Emphasis in a Paragraph, Identifying the Topic Sentence, Development of a Paragraph using Deductive Order, Inductive Order, Chronological Order (Time Order), Spatial Order (Space Order), Expository Order, Question and Answer Order, Comparison and Contrast Order. Devices used to impart Coherence and Emphasis in a Paragraph, Analysis of a given Paragraph in terms of Unity, Coherence and Emphasis. | 8 |

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| | 3. | <p>Writing Skills Importance of Writing Skills, Types of Writing Skills, Methods for Improving Writing Skills, Objectives of Improving Writing Skills, Functional Grammar- Parts of Speech, Errors of Syntax, Concord etc., Writing Expository, Argumentative, Deductive Paragraphs, Précis Writing, Letter Writing: Formal and Informal Letters.</p> | 10 |
| | 4. | <p>Listening Skills Importance of Listening Skills, Process and Types of Listening: Listening and Hearing, Active and Passive Listening, Academic Listening, Appreciative Listening, Attentive Listening, Critical Listening, and Discriminative Listening etc., Methods for Improving Listening Skills, Objectives of Improving Listening Skills, Barriers to Listening: Semantic Barriers, Physical Barriers, and Psychological Barriers, Listening Comprehension: Identifying General Content, Identifying Specific Information, Listening for Note Taking and Drawing Inferences.</p> | 6 |
| | 5. | <p>Speaking Skills Importance of Speaking Skills, Types of Speaking, Methods for Improving Speaking, Skills, Objectives of Improving Speaking Skills, Phonetics: Classification of English Sounds, Vowel (Short Vowels and Long Vowels), Consonants, Diphthongs, Phonemes, Allophones, Phonetic transcription, Syllable: Definition, Types of Syllable. Monosyllabic, Polysyllabic words etc.; Stress, Rhythm and Intonation: Rising Tone, Falling Tone and Rising-Falling Tone, Everyday Conversation: Tips and Characteristics of a Good Conversation. Common Manners and Etiquette, Debate, Making a Speech, Role play, Extempore, JAM Session(Just a Minute Session).</p> <p>Practice of Speaking Skills Practicing the Modules through Self-Learning Software: Grammar with Special Emphasis on Tenses; Pronunciation of: Consonants, Vowels, Syllables and Individual Words; Word Stress: Based on Accentual Patterns, Rhythm in Speech based on Content Words and Strong Words, Intonation: Rising, Falling and Rising-Falling Tone, Pause Groups, Speech Making/Public Speaking, Introducing Self and others keeping in mind Kinesics, Common Conversation Practice(Making Small Talk etc.), Asking for Permission, Making Requests, Describing Events/People/Places, Extempore, JAM Session (Just a Minute Session), Role Play,</p> | 12 |

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| | | Holding Informal Discussions, Logical Presentation of one's views on a given topic, Delivering a speech using Stress, Rhythm and Intonation. | |
| | | Total hours | 42 |
| TEXT BOOK | 1. Bovee and Thill; <i>Business Communication Essentials</i> , McGraw Hill | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Sharma & Mohan; <i>Business Correspondence and Report Writing</i>; MGH, N Delhi 2. Duleck, Ronald E. and Fielden, John S. ;<i>Principles of Business Communication</i> 3. Murphy and Hiderbrandt; <i>Business Communication</i> 4. Rizvi, Ashraf ;<i>Professional Communication</i>; McGraw Hill, New Delhi 5. Randall E. Majors; <i>Business communication</i>; Harper & Row 6. Western; <i>Guide to effective letter writing</i> 7. Wallace; <i>Masters Personality Development</i>; Cengage Learning, N. Delhi 8. Taylor, Shirley and Chandra, V.; <i>Communication for Business</i>; Pearson Education 9. Locker and Kaczmareck; <i>Business Communication</i>; McGraw Hill | | |

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| Course: COMPUTER APPLICATIONS FOR MANAGERS | | | Semester: I |
| Course Code: BCH 106 P | L T P | 0 0 4 | Credits: 2 |

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| OBJECTIVE | The objective of this course is to develop “technology-savvy student” who possesses literacy and competency in software applications and tools that are essential ingredients of their everyday lives. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The students are clearly able understand and made distinction between different types of software such application and custom software. 2. Students are also expected to use all the commonly used excel functions such as mathematical, character, statistics and financial functions which helps them to analyse different business problems and able to represent those data in various forms of charts and graphs which helps them to prepare reports. 3. Students are also expected to create and work on excel software which helps them to analysis the numerical data. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | <p>Document Creation, Collaboration and Communication:</p> <p>Create and Manage Documents: Create document, search for text, and format a document. Modify page setup, apply document themes, style sets, insert headers and footers, page numbers, format page background; document properties, show or hide formatting symbols; print and save documents.</p> <p>Modify Print Settings: Save documents in alternative file formats, print all or part of a document, inspect a document for hidden properties or personal information, accessibility issues and compatibility issues.</p> <p>Format Text, Paragraphs: Find and replace text; cut, copy and paste text, format text and paragraphs, apply font formatting, set line and paragraph spacing and indentation.</p> <p>Create Tables and Lists: Create and Modify table, apply table styles, sort table data; configure cell margins and spacing; merge and split cells; resize tables, rows and columns; configure a repeating row header. Create and modify numbered or bulleted list,</p> <p>Create and Manage References: Create and manage reference markers, manage footnotes and endnotes, insert / update standard table of contents, insert a cover page, mail merge, track changes, hyperlinks.</p> <p>Insert and Format Graphic Elements: Insert graphic elements, shapes, text boxes, apply artistic effects, picture effects, format objects, apply a picture style, wrap text around objects, position objects.</p> | 14 |

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| | 2. | <p>Data Analysis, Manipulation and Presentation:</p> <p>Create and Manage Worksheets and Workbooks: Create worksheets and workbooks, import data from a delimited text file, add a worksheet to an existing workbook, copy and move a worksheet, insert and remove hyperlinks, format worksheets and workbooks, insert and delete columns or rows, change workbook themes, adjust row height and column width, insert headers and footers, manage hide or unhide. Set a print area, scaling, display repeating row, column titles on multipage worksheets. Insert/replace data in cells and ranges, cut, copy or paste data; modify cell alignment, wrap text within cells, apply number formats, insert subtotals, apply conditional formatting.</p> <p>Perform Operations with Formulas and Functions: Summaries data by using functions, IF function, format text by using functions. Sorting, filtering and parsing. Usage of general algebraic functions, linear functions, v lookup functions, Statistical functions and add-on tools.</p> <p>Create Charts and Objects: Create charts, switch between rows and columns in source data, format graphic elements and modify chart elements, layouts and styles.</p> <p>Analyze Data using Pivot Tables: Creating, formatting and modifying a pivot table and pivot charts, Perform what-if analysis.</p> | 14 |
| | 3. | <p>Presentation Design and Delivery Skills</p> <p>Create &Manage Presentations: Create, format, delete and modify slides, handouts & notes. Modify slide master content, create and modify slide layout, handout master and notes master. Order and group slides. Print all or part of a presentation; print notes pages; print handouts; configure and present a slide show. Order objects, align objects, group objects, display alignment tools and insert tables, charts.</p> <p>Insert &Format Tables and Charts: Create a table, insert, delete table rows and columns, and apply table styles. Insert audio and video clips; configure media playback options, set the video start and stop time, set media timing options.</p> <p>Apply Transitions and Animations: Apply slide transitions, transition effect, animate slide content, apply animations to objects, set timing for transitions and animations, set transition effect duration.</p> | 12 |
| | 4. | <p>Communication, Collaboration and Email Skills</p> <p>Manage the Outlook: Customize settings, reply messages, navigation pane and manage multiple accounts, manage</p> | 10 |

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| | | calendar, contact, save messages in alternative formats. Configure mail settings, assign signatures; create and manage rules; create automatic replies; configure Junk Email and Clutter settings, request a delivery or read receipt; redirect replies; flag outgoing messages for follow up, importance and sensitivity. Manage Schedules: Create and manage calendars, modify calendar time zones, work times. Create appointments, meetings and events, recurring calendar items, set up meetings by using the scheduling assistant, set free or busy status for calendar items, schedule resources, set up meeting location by using Room Finder. Create and manage contacts, address books and contact groups. | |
| | 5. | Google Forms and Advanced use of Search Engines Introduction to Google Drive, Google Forms and Google Sheets (Creation, sharing and data collection); Introduction to popular Search Engines (Google chrome, Internet Explorer, Firefox, Safari); Advanced use of Search Engines. | 6 |
| | | Total hours | 52 |
| TEXT BOOK | 1. Lambert, Joan Lambert, Steve; <i>MOS 2016 Study Guide for Microsoft Word</i> ; 2016(ed); Microsoft Press | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Lambert, Joan; <i>MOS 2016 Study Guide for Microsoft Excel</i> ; 2016 Edition; Microsoft Press 2. Lambert, Joan; <i>MOS 2016 Study Guide for Microsoft PowerPoint</i> ; 2016 Edition; Microsoft Press. 3. Lambert, Joan; <i>MOS 2016 Study Guide for Microsoft Outlook</i> ; 2016 Edition; Microsoft Press | | |

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| Course: PRINCIPLES OF MANAGEMENT | | | Semester: II |
| Course Code: BCH 201 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with basic principles and functions of management and to highlight professional challenges that manager face in various organizations. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The student will be able to understand the fundamentals of business. 2. The student will be able to identify and illustrate the functions, skills and roles of management. 3. The students will be able to practically apply the course's knowledge to identify problems in the organization and come up with action plan to address the problems. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Management: Nature, Meaning and Significance of Management, Management as Science or Art, Evolution of Management Thought: Early Classical Approaches – Scientific Management, Administrative Management, Bureaucracy, Neo-Classical Approaches – Human Relations Movement, Behavioural Approaches, Modern Approaches – Quantitative Approach; Systems Approach; Contingency Approach, An overview of Functions of Management: Planning, Organizing, Staffing, Leading and Controlling. | 9 |
| | 2. | Planning Meaning, Need and Importance, Planning types: Missions or Purposes, Objectives and Goals, Procedures and Rules, Programs and Budgets, Strategies and Policies, Steps in Planning, Objectives, Management by Objectives, Planning Premises, Strategic Planning Process; Forecasting: Need and Techniques, Decision Making: Types, Importance, Process and Limitations of Rational Decision Making, and Techniques of Decision Making, Decision Making under Certainty, Uncertainty, and Risk. | 13 |
| | 3. | Organizing Concept of Organizing and its Process, Formal and Informal Organizations, Basic issues in organizing – Work Specialization, Chain of Command, Span of Management, Centralization Vs. Decentralization, Organization Structures-Bases for Departmentalization, Line and Staff Relationship, Empowerment, Delegation of Authority, Organization Charts, Organization Culture: Managing Multi- Ethnic Workforce. | 9 |

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| | 4. | Staffing Definition of Staffing, Systems Approach to Staffing and Human Resource Management, Manpower Planning, Job Design, Recruitment & Selection, Training & Development, Performance Appraisal. | 8 |
| | 5. | Leading Concept of Motivation, Theories of Motivation: McGregor's 'Theory X' and 'Theory Y', Maslow's Hierarchy of Needs, Herzberg's Motivation- Hygiene Theory, Expectancy Theory, Goal Setting Theory; Leadership: Meaning, Styles, Qualities and Functions of a Leader, Situational or Contingency Approaches to Leadership, Transactional and Transformational Leadership; Communication: Purpose, Process, Barriers and Breakdowns, Making Communication Effective. | 9 |
| | 6. | Controlling Concept, Nature, Importance, and Process of Controlling, Controlling as a Feedback system, Feed forward or Preventive Control, Total Quality Control, Requirements of Effective Control, Major Techniques of Controlling, Budgetary and Non-Budgetary Control Devices. | 8 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Koontz, H. and Wehrich, H.; <i>Essentials of Management</i> ; McGraw Hill, 10 th Edition (2017) | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Robbins, S.P, Coulter, M. and Vohra, N.; <i>Management</i> ; Pearson Education 2. Robbins, Stephen P. , Madhushreenanda and Agrawal; <i>Fundamentals of Management</i> ; 06 th Edition, (2015) Pearson Education 3. Griffin; <i>Management Principles and Application</i> ; Cengage and Learning | | |

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| Course: ADVANCED ACCOUNTING | | | Semester: II |
| Course Code: BCH 202 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To impart knowledge about the major concepts of the principles of accounting and accounting processes. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The mission of the Advanced Accounting Program is to prepare students for advanced academic studies as well as for careers in public accounting, private industry, government and non-profit sectors. 2. With the help of 2, 3 and 4 unit students learn about the elements of managerial decision making, including planning, directing and controlling activities in a business environment and in 5th unit they learn about the preparation of entries and ledgers necessary for recording advanced partnership transactions. 3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Accounting Standards Meaning, Need and Importance; Concept of GAAP; Difference between Indian and International Accounting Standards, Major Indian Accounting Standards (A brief description). | 8 |
| | 2. | Accounts of Non-Profit Organization Preparation of Income and Expenditure Accounts; Receipts and Payment method and Balance Sheet. | 8 |
| | 3. | Royalty Account, Joint Venture and consignment Royalty Accounts, Joint Venture Accounts and Consignment Accounts preparation. | 12 |
| | 4. | Accounting for other Important Systems Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System. | 14 |
| | 5. | Accounting for Partnership Firms Recording of transactions at the time of Admission, Retirement and Death of Partner and Dissolution of Firm. | 14 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Shukla, M.C., Grewal, T.S and Gupta S.C.; <i>Advanced Accounts</i> ; S. Chand and Co. | | |

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| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Jain, S.P. and Narang, K.N.; <i>Advanced Accountancy</i>; Kalyani Publishers 2. Gupta, R.L. and Radhaswamy; <i>Advanced Accountancy</i>; Sultan Chand and Sons 3. Maheshwari, S.N. and Maheshwari S.K.; <i>Financial Accounting</i>; Vikas Publishing |
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| Course: PRINCIPLES OF MICROECONOMICS | | | Semester: II |
| Course Code: BCH 203 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | The course is intended to expose students to basic microeconomic concepts and to enable them to apply the economic reasoning to analyse various business problems and provide solutions. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To define the fundamental concepts of microeconomics theory. To analyze consumer equilibrium with the help of cardinal and ordinal utility. To examine producer equilibrium in the short run as well as in the long run along with cost functions. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Nature and Scope of Microeconomics; Demand: Law of demand, Demand Curve, Determinants of Demand, and Elasticity of Demand; Supply: Law of Supply, Supply Curve, and Determinants of Supply. | 9 |
| | 2. | Theory of Consumer Behaviour Utility: Cardinal and Ordinal Utility, Diminishing Marginal Utility, Indifference Curve Analysis, Consumer Equilibrium; Price-Consumption Curve, Income-Consumption Curve and Engel Curve, Price, Income and Substitution Effects; Consumer Surplus, Revealed Preference Theory. | 14 |
| | 3. | Theory of Production Production Function: Factors of Production, Law of Variable Proportion, Returns to Scale; Revenue Curves: Total Revenue, Average Revenue and Marginal Revenue; Cost: Classification of Cost, Short-Run and Long-Run Cost Curves. | 14 |
| | 4. | Market Structure Perfect Competition, Monopoly, Imperfect Competition: Monopolistic Competition and Oligopoly. | 11 |
| | 5. | Theory of Distribution Theory of Distribution: Determination of Rent, Wages, Interest and Profit. | 8 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Pindyck, R. S., Rubinfeld, D.L. and Mehta, P. L.; <i>Microeconomics</i> ; Pearson Education | | |

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| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none">1. Samuelson, P.A. and Nordhaus, W.D.; <i>Economics</i>; McGraw Hill2. Browning, E.K., and Browning J.M.; <i>Microeconomic Theory and Applications</i>; Kalyani Publishers3. Salvatore, D.; <i>Microeconomic Theory</i>; McGraw Hill4. Mankiw, N. G.; <i>Principles of Microeconomics</i>; Cengage Learning5. Salvatore, D.; <i>Schaum's Outline of Microeconomic Theory</i>; McGraw Hill; 3e6. Koutsoyiannis, A.; <i>Modern Microeconomics</i>; Macmillan7. Varian, H. R.; <i>Microeconomic Analysis</i>; Norton & Company; 3e |
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| Course: LEGAL ASPECTS OF BUSINESS | | | Semester: II |
| Course Code: BCH 204 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with important provisions of business law along with relevant case studies. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Understand the Provisions of Indian Contract Act, 1872 by analyzing the essentials of contract formation and importance of such agreements in the corporate set-ups. Additionally assessing the validity of contracts from traditional to digitized, completed in an electronic medium. 2. Comprehend the current set of approaches and jurisprudence behind Right to information vis-a-vis Right to privacy and the reasonable restrictions imposed by Law through the lens of Right to Information Act 2005 and analyze problems in the existing regime. 3. Analyzing the provisions of Partnership Act, determination of Liability of Partners and dissolution of a Limited Liability Partnership. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | The Indian Contract Act, 1872 Contract: Meaning, Characteristics and Kinds, Essentials of a Valid Contract, Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, and Legality of Objects, Void Agreements, Discharge of Contract: Modes of Discharge Including Breach and its Remedies, Contingent Contracts, Quasi-Contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. | 18 |
| | 2. | The Sale of Goods Act, 1930 Contract of Sale: Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Ownership in Goods including Sale by Non-Owners, Performance of Contract of Sale, Unpaid Seller: Meaning and Rights of an Unpaid Seller against the Goods and the Buyer. | 12 |
| | 3. | Laws of Partnership a) The Indian Partnership Act, 1932, Definition and Nature of Partnership, Rights and Duties of a Partner, Registration of Partnership, Status of a Minor Partner, Effect of Non-Registration, Dissolution of a Partnership: Major Provisions. b) Introduction to Limited Liability Partnership (LLP) Act 2008, Difference between Partnership and LLP, Procedure of Registration of LLP, Major Provisions for Dissolution of LLP. | 14 |

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| | 4. | The Negotiable Instruments Act, 1881 Meaning & Types of Negotiable instruments, Endorsements, Crossing of cheque, Material alteration and its effect. Provisions relating to Payment and Collection of cheques. Dishonour of cheque and recourse available. | 12 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Kuchhal, M.C., and Kuchhal, Vivek; <i>Business Law</i> ; Vikas Publishing House, 06 th Edition | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Singh, Avtar; <i>Principles of Mercantile Law</i> ; Eastern Book Company 2. Kumar, Ravinder; <i>Legal Aspects of Business</i> ; Cengage Learning, 04 th Edition. 3. Maheshwari, S. K. and Maheshwari, S. N; <i>Business Law</i> ; Himalaya Publishing House. 4. Gogana, P.P.S.; <i>Business Law</i> ; Vikas Publication House 5. Pathak, Akhileshwar; <i>Legal Aspects of Business</i> ; McGraw Hill | | |

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| Course: ESSENTIALS OF ORGANIZATIONAL BEHAVIOUR | | | Semester: II |
| Course Code: BCH 205 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the basic concepts, theories and techniques in the field of human behaviour at individual, group and organizational levels. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Upon successful completion of the course, the student will be able to demonstrate an understanding of the principles and elements of the organizational behavior. 2. Upon successful completion of the course, the student will be able to develop awareness of approaches and techniques that inform and influence behavior at work. 3. Upon successful completion of the course, the student will be able to have an in-depth understanding of organizational misbehavior manifests and its impact. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Concept of Organisational Behaviour, Scope, Evolution, Conceptual Models, Challenges and Opportunities, Interdisciplinary Role of Organisational Behaviour. | 6 |
| | 2. | Foundation of Individual Behaviour Learning- concept, theories and reinforcement; Attitude - components, job related attitudes; Personality- factors influencing personality, Traits, Type A and B; Big five personality types; Perception: Process, Perceptual Errors, Attribution Theory; Motivation Theories, Financial and Non-Financial Motivation. | 19 |
| | 3. | Concept of Group Dynamics Concept and Features of Group, Types of Groups: Formal and Informal Groups, Process of Group Formation, Group Decision Making; Work Teams; Conflict: Types of Conflict, Causes and Resolution of Conflict. | 13 |
| | 4. | Leadership Leadership- concept and theories; Power, Influence and leadership; Styles of leadership, Transactional and Transformational Leadership Behaviour, Examples of Corporate Leaders, Spiritual Leaders and Political Leaders: Their Traits and Styles. | 13 |
| | 5. | Stress Management Concepts of Stress, Sources, Consequences and Techniques for Management of Stress. | 5 |
| | | Total hours | 56 |

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| TEXT BOOK | 1. Robbins, S. P., Judge, T. A. and Vohra, N.; <i>Essentials of Organizational Behavior</i> ; Pearson |
| REFERENCE BOOK/ SUGGESTED READING | 1. Luthans, F; <i>Organizational Behavior</i> ; McGraw Hill 2. Pareek, Uday; <i>Understanding Organizational Behavior</i> ; Oxford University Press 3. Newstrom, J; <i>Human Behavior at Work</i> ; McGraw Hill 4. McShane, S.L., Glinow, M.A.V., and Sharma, R.R; <i>Organizational Behavior</i> ; McGraw Hill |

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| Course: BUSINESS STATISTICS | | | Semester: II |
| Course Code: BCH 115 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the basic concepts of statistics and their applications in business scenario. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To develop basic skills for quantitative application in business situations. To impart knowledge to the students about statistical tools and its applications. To build skills for statistical inference of business data. Independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient etc.) | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction, Classification and Presentation of Data Meaning, Characteristics, Importance of Statistics, its Limitations and Types of Statistics, Application of Statistics in Management Decision-Making. Measuring and Scaling Concepts; Frequency Distribution: Discrete and Continuous Frequency Distribution; Graphical Representation: Line, Bar, Rectangle and Pie Diagram; Graphs: Histograms, Frequency Polygon, Ogives; Advantages and Limitations of Diagrams and Graphs; Tabulation: Types of Tables. | 15 |
| | 2. | Measures of Central Tendency and Dispersion Concept of Central Tendency, Measures of Central Tendency: Definitions, Properties and Applications of Mathematical Averages including Arithmetic Mean, Geometric Mean and Harmonic Mean, Positional Averages: Mode, Median and other Partition Values including Quartiles, Deciles, and Percentiles; Measures of Dispersion/Variation: Absolute and Relative: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation; Properties of Standard Deviation, Comparison of various Measures of Dispersion; Skewness, and Kurtosis; Moments: Sheppard's Corrections and Significance; Business Applications, Case Studies and Application of SPSS Software in Analysis of Measures of Central Tendency. | 15 |
| | 3. | Correlation and Regression Correlation: Meaning and Significance; Correlation and Causation, Types of Correlation; Methods of Studying Simple Correlation: Scatter Diagram, Karl Pearson's Coefficient of Correlation and Spearman's Coefficient of Rank Correlation; Regression Analysis: Meaning and Significance, Regression v/s Correlation, Method of Least | 10 |

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| | | Squares, Regression Coefficient and Standard Error of Estimate; Application of SPSS Software for Correlation and Regression Analysis. | |
| | 4. | Time Series and Forecasting Time Series: Introduction, Objectives of Time Series, Identification of Trend, Variation in Time Series: Secular Variation, Cyclical Variation, Seasonal Variation, and Irregular Variation; Methods of Estimating Trend; Choosing an Appropriate Forecasting Model. | 8 |
| | 5. | Probability Meaning and Need. Basic terminology in Probability, Types of Probability, and Probabilities under conditions of Statistical Independence, Probabilities under Conditions of Statistical Dependence, Revising Prior Estimates of Probability. | 8 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Vohra, N.D.; <i>Business Statistics; MGH</i> , (2013) (8 th reprint 2018) | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Siegel, A.; <i>Practical Business Statistics</i> ; Elsevier 2. Lewine, David M., Berenson, Mark L. Krehbiel, Timothy C. and Vishwanathan P.K.; <i>Business Statistics – A First Course</i> ; Pearson Publication 3. Blaack, K.; <i>Business Statistics: For Contemporary Decision Making</i> ; Wiley 4. Levin, R. I., Rubin D.S., Rastogi S., Siddiqui, M.H.; <i>Statistics for Management</i> ; Pearson Education 5. Gupta S.C.; <i>Fundamentals of Statistics</i> ; Himalaya Publishing House | | |

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| Course: CORPORATE ACCOUNTING | | | Semester: III |
| Course Code: BCH 301 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the fundamentals of corporate accounting with explanations on how accounting concepts and theories are useful in decision making. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To understand accounting of Share Capital & Debenture and financial statements of corporate entities. To define the concepts and accounting of Amalgamation and Internal Reconstruction. To prepare consolidated balance sheet of holding companies in accordance with AS 21. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Accounting for Share Capital and Debentures Issue of equity shares: Forfeiture and reissue of forfeited shares, Issue of rights and bonus shares, Buy back of shares, Issue and redemption of preference shares, Issue and redemption of debentures. | 12 |
| | 2. | Final Accounts Preparation of profit and loss account and balance sheet of corporate entities. | 12 |
| | 3. | Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (excluding intercompany holdings), internal reconstruction: concepts and accounting treatment. | 10 |
| | 4. | Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21 (ICAI). | 11 |
| | 5. | Cash Flow Statement Concept of funds, Preparation of cash flow statement as per Accounting Standard AS 3 (Revised) (ICAI)-Indirect method only. | 11 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; <i>Advanced Accounts Volume II</i> ; S. Chand and Co. | | |

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| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none">1. Monga, J.R; <i>Fundamentals of Corporate Accounting</i>; Mayur Paper Backs2. Maheshwari, S.N. and Maheshwari, S. K.; <i>Corporate Accounting</i>; Vikas Publishing House3. Gupta R.L. and Radhaswami, M.; <i>Company Accounts</i>; Sultan Chand4. Sehgal, Deepak; <i>Corporate Accounting</i>; Vikas Publishing |
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| Course: PRINCIPLES OF MARKETING | | | Semester: III |
| Course Code: BCH 302 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the basic concepts, principles, tools and techniques of marketing management. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The student will be able to understand fundamental marketing concepts, theories and principles in areas of market and consumer behavior; of product, distribution, promotion and pricing decisions. 2. The student will be able to demonstrate knowledge of the individual components of a marketing mix. 3. The student will be able to demonstrate knowledge of key business communication strategies within the marketing field. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Concept, Nature, Scope and importance of marketing; Selling Vs Marketing; Marketing mix; Marketing environment. | 7 |
| | 2. | Market Segmentation and Consumer Behavior 2(a) Market segmentation: Concept, importance and types; Target market selection; Concept of positioning. 2(b) Understanding Consumer Behavior: Factors determining consumer behavior, Psychological process, and consumer buying decision process; Analyzing business market: Different buyer roles. | 10 |
| | 3. | Product Decision Meaning and importance; Product classification; Concept of product mix; Branding, Packaging and Labeling; After-sales service; Product life-cycle; New product development. | 8 |
| | 4. | Pricing Decision Meaning, Importance and Objectives; Factors influencing price determination; Pricing strategies, Geographic pricing strategies. | 7 |
| | 5. | Promotion Decision Nature and importance; Types of promotion: Advertising, Personal selling, Public relations and Sales promotion, Promotion mix and factors affecting promotion mix decisions. | 7 |

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| | 6. | Distribution Channels and Physical Distribution Channels of distribution: Meaning and importance, Types of distribution channels, Wholesaling and retailing, Factors affecting choice of distribution channel, Physical distribution. | 8 |
| | 7. | Contemporary Issues in Marketing Social marketing; Online marketing, Direct marketing, Service marketing, Green marketing, Consumerism and Consumer Protection: an overview. | 9 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Kotler, Philip, Armstrong, Gary and Prafulla Agnihotri; <i>Principles of Marketing</i> ; Pearson Education, 17 th Edition (2018) | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Etzel, Michael J.; Walker, Bruce J.; Stanton, William J.; Pandit, Ajay; <i>Marketing</i> ; McGraw Hill; 14e. 2. Grewal, Dhruv and Levy, Michael, <i>Marketing</i> ; McGraw Hill 3. Lamb, Charles W.; Hair, Joseph F.; McDaniel, Carl; <i>Essentials of Marketing</i> ; South-Western Cengage Learning. 4. Perreault Jr., William D.; Cannon, Joseph P.; McCarthy, E. Jerome; <i>Basic Marketing: A Marketing Strategy Planning Approach</i> ; McGraw Hill. | | |

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| Course: PRINCIPLES OF MACROECONOMICS | | | Semester: III |
| Course Code: BCH 303 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To provide students with a basic understanding of the macroeconomic theories and tools that can be used in decision-making. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Student will understand fundamentals of macroeconomics. 2. Learn macroeconomic variables and its measurement. 3. Knowledge of current monetary and fiscal policy and its application in economic development. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Nature and Scope of Macroeconomics Meaning, Nature and Scope, Circular Flow of Income in Two, Three and Four Sector Models, National income: Concepts and Measurement, Difficulties in measuring National Income, Stock and flow variables. | 12 |
| | 2. | Theory of Investment Meaning, Types of investment; MPC, MPS and multiplier; Investment spending; Government spending; Equilibrium in two, three, and four sector models; Expenditure multipliers: Simple multiplier, investment multiplier and foreign trade multiplier. | 10 |
| | 3. | Money, Banking System and Monetary Control Definition of money; Functions of money; Concept of money supply; Demand for money; Money multiplier; Evolution of banking system; Commercial Banks: Function, and their role in economic development; Credit creation by commercial banks; Central Bank: Functions; Monetary policy: Objectives and tools. | 12 |
| | 4. | Fiscal Policy Nature and objectives; Concepts of taxation, Public expenditure, public debt and budget; Fiscal deficit; Role of fiscal policy and stability in economic growth. | 8 |
| | 5. | Business Cycles Definition; Different phases of business cycles; features of business cycles; Indicators of business cycles; effects of business cycle and policy response; Business under business cycles. | 6 |

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| | 6. | Inflation and Unemployment Types of inflation; theories of inflation; causes of inflation; effects of inflation; measures to control inflation; Unemployment: meaning, kinds of unemployment; measures to control unemployment; Philip's curve. | 8 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Gupta, G. S.; <i>Macroeconomics: Theory and Applications</i> ; McGraw Hill | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Dornbusch, R. and Fisher, S.; <i>Macroeconomics</i> ; McGraw Hill 2. Roy, S.; <i>Macroeconomic Policy Environment</i> ; McGraw Hill 3. Melvin, M. and Boyes, W.; <i>Principles of Macroeconomics</i> ; Cengage Publication 4. Mankiw, Gregory N.; <i>Principles of Macroeconomics</i> ; 06 th Edition, Cengage Learning 5. Samuelson, Nordhaus and Chaudhuri, Sudir; <i>Macroeconomics</i> ; 19 th Edition, McGraw Hill 6. Froyen, Richard T.; <i>Macroeconomics</i> ; 10 th Edition, Pearson Education. | | |

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| Course: COST ACCOUNTING | | | Semester: III |
| Course Code: BCH 304 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarise the students with the cost accounting methodologies and techniques for planning, controlling and decision making in businesses. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Importance of Cost Accounting in decision making and performance evaluation. 2. Concept on Costs, Cost Accounting Principles & Cost Records in Cost Statements. 3. Knowledge on Methods and Techniques of Costing in Cost Accounting System. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Meaning, Objectives and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Cost Concepts and Classifications, Elements of Cost, Installation of a Costing System, Role of a Cost Accountant in an Organization. | 5 |
| | 2. | Materials Material/Inventory Control: Concept and Techniques, Accounting and Control of Purchases, Storage and issue of Materials; Methods of Pricing of Materials Issued: FIFO, LIFO, Simple Average, Weighted Average; Replacement, Standard treatment of Material Losses. | 10 |
| | 3. | Labor Accounting and Control of Labor Cost, Time Keeping and Time Booking, Concept and Treatment of Idle Time, Over Time, Labor Turnover, Fringe Benefits. | 10 |
| | 4. | Overhead Classification, Allocation, Apportionment and Absorption of Overhead, Under and Over-Absorption, Capacity Costs, Treatment of Certain Items in Costing like Interest on Capital, Packing Expenses, Debts, and Research and Development Expenses, Activity based Cost Allocation. | 10 |
| | 5. | Methods of Costing Unit Costing, Job Costing, Contract Costing, Process Costing (Process Losses, Valuation of Work-in-Progress, Joint and By-Products), Service Costing (only Transport). | 11 |

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| | 6. | Accounting Systems Integral and Non-Integral Systems, Reconciliation of cost and Financial Accounts. | 10 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Arora, M.N.; <i>Cost Accounting – Principles and Practice</i> ; Vikas Publishing House, Horngren, | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Datar, S.M. and Rajan, M.V.; <i>Cost Accounting: A Managerial Emphasis</i> ; Pearson Education 2. Shukla, C.T., Grewal, M.C. and Gupta, M.P.; <i>Cost Accounting: Text and Problems</i> ; S. Chand and Co. 3. Nigam, B., Lall, M. and Jain, I.C.; <i>Principles and Practice; Cost Accounting</i> ; PHI Learning 4. Jain and Narang; <i>Cost Accounting</i> ; Kalyani Publishers | | |

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| Course: INTERNATIONAL BUSINESS | | | Semester: III |
| Course Code: BCH 116 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To enable the students to learn the nature, scope and structure of international business, and understand the influence of various environmental factors on international business operations. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Student will be able to understand the fundamentals of international business, entry modes and international business environment. 2. Students will be clear about the recent trends and developments in global trading environment. 3. Students will be familiar about the different international economic institutions, regional economic groups and international agreements. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Nature, Scope and Importance of International Business; Modes of entry into International Business, Internationalization Process and Managerial Implications; Framework for analyzing International Business Environment: Domestic, Foreign and Global Environments, and their impact on International Business Decisions. | 14 |
| | 2. | Global Trading Environment World Trade in Goods and Services, Recent Trends and Developments, World trade and Protectionism, Tariff and Non-Tariff Barriers to Trade, Counter Trade. | 12 |
| | 3. | International Economic Institutions and Agreements WTO, IMF, World Bank, UNCTAD, International Agreements, International Commodity Trading and Agreements. | 12 |
| | 4. | Regional Economic Groupings in Practice Regionalism vs. Multilateralism, Structure and Functioning of EU and NAFTA, Regional Economic Cooperation. SAARC, ASEAN, SAFTA. | 10 |
| | 5. | Multinational Corporations and their Involvement in International Business Issues in Foreign Investment, Technology Transfer, Transfer Pricing. | 8 |
| | | Total hours | 56 |

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| TEXT BOOK | 1. Varma, Sumati; <i>International Business</i> ; Pearson Education. |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none">1. Sharan, V; <i>International Business</i>; Pearson Education2. Bennet, Roger; <i>International Business</i>; Pitman Publishing3. Griffin, Ricky W. and Pustay, Michael W.; <i>International Business: A Managerial Perspective</i>; Addison Wesley4. Hill, Charles W.L. and Jain, Arun Kumar.; <i>International Business</i>; McGraw Hill5. Srinivasan, T. N. and Tendulkar, S. D.; <i>Reintegrating India with the World Economy</i>; Pearson. |

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| Course: BANKING & INSURANCE: LAW AND PRACTICE | | | Semester: III |
| Course Code: BCH 117 | L T P | 3 0 2 | Credits: 4 |

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| OBJECTIVE | This course aims to provide the students with the fundamental concepts and principles of Banking operations in India. The course shall enable the students to understand Banking Laws and technology based Banking channels. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The student will be equipped with an understanding of the basic aspects of Banking and Insurance. 2. The course will enable the students to explore history of Banking and the Banking structure in India. 3. The course will expose the students to practical aspects of banking operations (Deposit and Lending) in India. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Definition and function of Banks, banker and customer relationship. Banking structure in India--- Public Sector, Private Sector, Regional Rural Banks, Cooperative Banks and Specialized Banks. Banking in pre-nationalization period. Retail Banking & Corporate Banking, Rural Banking and International Banking. Banking Sector reforms; Achievements of financial sector reforms and areas of concern. RBI credit policy and Banking related issues / reforms in the annual Union budget. Present role of Banks in the Indian economy and challenges. | 14 |
| | 2. | Banking operations Types of deposits --Demand and time deposits. Different types of customers and their accounts with their risk classification. KYC and anti money laundering guidelines. Ancillary services provided by Banks. Various Digital Banking Channels such as IBS, MBS, plastic cards & fund transfer/ payment mechanism. Deployment of Bank funds— principles of lending, Fund based and non-fund based lending, different style of bank credit. Concept of priority sector and weaker sector and national goals. Concept Of Non-Performing Assets and its Impact on Banks Balance Sheets. Customer grievance handling mechanism and Banking Ombudsman scheme. | 12 |
| | 3. | Banking laws RBI act 1934 and various functions of RBI, Important sections of Banking regulation act 1949. Negotiable | 8 |

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| | | instruments act 1881 -- Types of negotiable instruments, meaning of Crossing & Endorsement, Payment and Collection of cheques, Material alteration, Dishonour of Negotiable instruments. | |
| | 4. | Concept of insurance Concept of risk, Objectives and needs of risk management, Types of risk, Identification and measurement of risk. Risk management by individuals and corporations. Functions of Insurance, Fundamental Principles of Insurance, Benefits and costs of insurance. Reinsurance and Co-insurance, Insolvency risk, Underwriting practices Bancassurance. | 12 |
| | 5. | Life and Non-Life Insurance Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Pricing of insurance products: ratings and valuation. Insurance business environment, Insurance and allied laws, Regulatory framework of insurance business: IRDA Act and regulations, accounting & taxation aspects, and consumer rights-Ombudsman. | 10 |
| | | Total hours | 56 |
| TEXT BOOK | <ol style="list-style-type: none"> 1. Varshney, P.N; <i>Banking Law and Practice</i>; Sultan Chand and Sons 2. Rejda, G.E.; <i>Principles of Risk Management and Insurance</i>; Pearson Education | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Suneja, H.R; <i>Practical and Law of Banking</i>; Himalya Publishing House 2. Chhabra, T.N; <i>Elements of Banking Law</i>; Dhanpat Rai and Sons 3. Saxena, G.S.; <i>Legal Aspects of Banking Operations</i>; Sultan Chand and Sons 4. Agarwal, O.P.; <i>Banking and Insurance</i>; Himalaya Publishing House 5. Vaughan, E. J. and Vaughan, T. M.; <i>Essentials of Risk Management and Insurance</i>; Wiley 6. Harrington, S. and Niehaus, G.; <i>Risk Management and Insurance</i>; McGraw Hill. | | |

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| Course: INTRODUCTION TO HUMAN RESOURCE MANAGEMENT | | | Semester: IV |
| Course Code: BCH 401 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the principles of human resource management and develop skills to acquire, reward, motivate, use and manage the employees. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Learn the process of HR planning, how to recruit and select the personnel as an organizational living capital. 2. How to train and develop the manpower, to manage performance to harness optimal manpower productivity, and the process to evaluate them. 3. How to engage the right man in the right job, compensate properly to motivate and retain the talents. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Nature and scope of human resource management; HRM objectives and functions; HRM policies; HRM in globally competitive environment; Strategic human resource management. | 7 |
| | 2. | Acquiring Human Resources Human resource planning; quantitative and qualitative dimensions of HR; concept of Right sizing, Job analysis and job design; Employee involvement, Flexible work schedule, Recruitment: Types of recruitment; Selecting human resources, Selection methods, types of selection tests; Placement and induction. | 11 |
| | 3. | Developing Human Resources Employee training: Training need assessment, Training methods and evaluation, Cross-cultural training, Designing executive development program, Techniques of executive development; Career planning and development. | 10 |
| | 4. | Enhancing and Rewarding Performance Establishing performance management system, performance management and performance appraisal, Establishing reward and pay plans, Employee benefits; Ensuring a safe and healthy work environment, HR audit. | 10 |
| | 5. | Compensation management and Employee Discipline Job Evaluation, Compensation management, various components of compensation, Grievance and redressing process; Discipline: Red Hot Stove theory, Termination of employment: retirement, resignation, termination of | 12 |

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| | | contract, and Layoff, exit interviews, dealing with the human aspects of terminations and counseling. | |
| | 6. | Emerging trends in HRM Emerging HRM trends in contemporary business world, work life balance, e-HRM, green HRM, Outsourcing, ethics in HRM, Global HR practices. | 6 |
| | | Total hours | 56 |
| TEXT BOOK | <ol style="list-style-type: none"> 1. Dessler, G. and Varkkey, B.; <i>Human Resource Management</i>; Pearson Education 2. DeCenzo, D.A. and Robbins, S.P.; <i>Fundamentals of Human Resource Management</i>; Wiley | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Ivancevich, J. M; <i>Human Resource Management</i>; McGraw Hill 2. Aswathappa, K.; <i>Human Resource and Personnel Management</i>; McGraw Hill 3. Khanka, S.S; <i>Human Resource Management</i>; S. Chand 4. Mejia, L. R., Balkin, D. B., & Cardy, R. L., <i>Managing Human Resources</i>; PHI learning private limited. 5. Pattanayak, B. (2018). <i>Human Resource Management</i>. Delhi. Prentice Hall of India. | | |

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| Course: MANAGEMENT ACCOUNTING | | | Semester: IV |
| Course Code: BCH 402 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To impart basic knowledge about principles of management accounting and their applications in business. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. To equip the students with an understanding of management accounting concepts related to the management functions of planning, control, and decision making. 2. To analyze cost-volume-profit techniques to determine optimal managerial decisions. 3. To evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Nature and scope of management accounting, Role of cost in decision-making, Management accounting and cost accounting as internal control tools, Difference between management accounting and financial accounting; Types of cost, Cost concepts, Full costing and its uses, Overhead allocations, Preparation of cost sheet. | 8 |
| | 2. | Marginal Costing Cost-Volume-Profit analysis: P/V ratio, Analysis and implications; Concept and uses of contribution, Break-even point and its analysis for the various types of decision-making like single product pricing, multi-product pricing, replacement and sales; Differential costing and incremental costing: concept, uses and applications, Method of calculation of these cost and their role in management decision making like sales, replacement, buying etc. | 17 |
| | 3. | Budgeting Concept of budget: Budgeting and budgetary control, Types of budget, Static and flexible budgeting, Preparation of cash budget, Sales budget, Production budget, Materials budget, Capital expenditure budget and master budget, Advantages and limitations of budgetary control. | 11 |
| | 4. | Standard Costing Concept of standard cost: Establishing various cost standards; Calculation of material variance, labor variance, Overhead variance, Their implications and applications; Transfer pricing: multinational transfer pricing, market based transfer pricing, and cost-based transfer pricing; Cost of quality and time. | 11 |

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| | 5. | Responsibility Accounting Concepts of investment centre, cost centre, profit centre and revenue centre; Divisional performance measurements and their managerial implications. | 9 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Horngren, C.T., Sundem, G. L., Schatzberg, J. O. and Burgstahler, D.; <i>Introduction to Management Accounting</i> ; Pearson Education; 16e. | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Anthony, R.N; Hawkins, D. F, and Merchant, K.A.; <i>Accounting: Text and Cases</i>; McGraw Hill 2. Garrison, R. and Noreen, E.; <i>Managerial Accounting</i>; McGraw Hill 3. Bhattacharya, D.; <i>Management Accounting</i>; Pearson Education 4. Jain, I.C.; <i>Management Accounting</i>; Taxmann Publications 5. Kishore, Ravi M.; <i>Cost and Management Accounting</i>; Taxmann Publications; 6e. 6. Goel, Rajeev and Goel, Ishan; <i>Management Accounting</i>; Cengage Learning | | |

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| Course: BUSINESS ENVIRONMENT | | | Semester: IV |
| Course Code: BCH 403 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with various social, political, legal, economic and technological factors which influence the business environment. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> Students will recognize the environmental forces influencing business. Students will be able to comprehend how external environmental forces have impact the business. Students will be able to interpret the linkages of business and society. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Concept, Significance and nature of business environment, Types of environment, Difference between internal and external environments; Nature and structure of economy, Techniques for environment analysis, Approaches and significance of environment forecasting. | 5 |
| | 2. | Economic Environment of Business Economic environment, History of economic systems, Market, Planned and mixed economy, Planning in India: Emergence and objective, NITI Aayog, Monetary policy and fiscal policy, Union budget as instrument of growth and its impact on business, Industrial policy: Meaning, objective and recent developments in new economic policy and its impact on business, Disinvestment in public sector units. | 14 |
| | 3. | Political Environment of Business Politico-Legal environment, Political institutions: Legislature, executive, and judiciary, Relationship between business and government, Role of government, Constitutional provisions affecting business. | 9 |
| | 4. | Technological, Legal and Regulatory Environment of Business Factors influencing technological environment, Role and impact of technology on business, Transfer of technology: Channels, methods and limitations, Intellectual property rights and trademarks, Competition Act, 2002, Consumer Protection Act, 1986, SEBI Act. | 14 |
| | 5. | Business and Social Environment Population size, Declining birth rate, Changing age structure and its impact on business, Business and society, Business | 7 |

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| | | and culture, Culture and organizational behavior, Consumerism. | |
| | 6. | International Business Environment A brief overview of Foreign Trade Policy 2015-20, Foreign investment and trade regulation, Foreign direct investment, Foreign institutional investment, WTO and India: an overview, Regulation of foreign trade. | 7 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Cherunilam, Francis.; <i>Business Environment</i> ; Himalaya Publishing House | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Paul, Justin.; <i>Business Environment</i> ; McGraw Hill 2. George, A. and Steiner, G.A.; <i>Business Environment and Society</i> ; Macmillan 3. Aswathappa, K.; <i>Business Environment and Strategic Management</i> ; Himalaya Publishing House 4. Dhingra, I.C.; <i>Indian Economy: Environment and Policy</i> ; Sultan Chand and Sons | | |

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| Course: INCOME TAX: LAW AND PRACTICE | | | Semester: IV |
| Course Code: BCH 404 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarise the students with the income tax provisions and their application. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Knowledge on Income Tax Laws in force and relevant provisions. 2. Computations of Income Tax under different heads for different assesses. 3. Analyze the Tax Assessment procedures, tax Avoidance and Tax Evasion. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Income: Agricultural Income, Person, Assesse, Assessment Year, Previous Year, Gross Total Income, Total Income; Marginal Rate of Tax. | 6 |
| | 2. | Residential Status and Incidence of Tax Basic Definition, Residential Status, Scope of Total Income, Incidence of Tax on the basis of Residential Status, Exempted Income Under Section 10. | 6 |
| | 3. | Computation of Income Computation of income under different heads: Salaries, Income from House Property, Profits and Gains from Business or Profession, Capital gains, Income from Other Sources, Clubbing of Income of Other Persons. | 19 |
| | 4. | Total Income and Tax Computation Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms, Tax liability of an individual and firm. | 8 |
| | 5. | Assessment of Companies Definitions, Restrictions on Carried Forward and Set-Off Losses in the case of Closely Held Companies, Tax Distribution Profits of Domestic Companies or Dividend Tax; Introduction to Corporate Tax: Types of Companies, Tax Rates, Minimum Alternative Tax (MAT). | 8 |
| | 6. | Assessment Procedures Filing of Returns, Advance Payment of Tax, TDS, Interest, Assessments, Penalties, Appeals, Settlements and Online Filing of Returns for Specified Assesses. | 9 |
| | | Total hours | 56 |

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| TEXT BOOK | 1. Singhania, Vinod K. and Singhania, M.; <i>Student's Guide to Income Tax</i> ; Taxmann Publications |
| REFERENCE BOOK/ SUGGESTED READING | 1. Ahuja, G. And Gupta, R.; <i>Direct Tax Laws and Practice</i> ; Bharat Law House 2. Mehrotra, H.C; <i>Income Tax Law</i> ; Sahitya Bhawan 3. Vashisht, N. and Lal, B.B.; <i>Direct Taxes: Income Tax, Wealth Tax and Tax Planning</i> ; Pearson Education. |

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| Course: BUSINESS RESEARCH METHODS AND ANALYTICS | | | Semester: IV |
| Course Code: BCH 405 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. To understand meaning and scope of business research. 2. To familiarize with research terminologies and various types of research design. 3. Get acquainted with various techniques of data analysis and its implications. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction to Business Research Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research. | 9 |
| | 2. | Language of Research Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental). | 9 |
| | 3. | Scaling and Data Collection Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio); Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple); Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques. | 12 |
| | 4. | Data Analysis and Interpretation Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi-square test); Report Writing- types and format. | 16 |

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| | 5. | Analytics in Business Introduction to Analytics, Analysis and Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive and Prescriptive) ;Application of Analytics in Business Functions. | 10 |
| | | Total hours | 56 |
| TEXT BOOK | <ol style="list-style-type: none"> 1. Cooper, D. and Schindler, P.; <i>Business Research Methods</i>; McGraw Hill 2. Zikmund, W.G., Babin, B .J., Can, J., Adhikari, Atanu and Guffer, Mitch; <i>Business Research Methods: A South Asian Perspective</i>; Cengage Learning. | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Turabian, Kate; <i>A Manual for Writers of Research Papers, Thesis, and Dissertations</i>; University of Chicago Press 2. Malhotra, Naresh K. and Dash, Satyabhushan; <i>Marketing Research: An applied orientation</i>; Pearson Education 3. Saunders, M.N.K.; <i>Research Methods for Business</i>; Pearson Education 4. Sekharan, U. and Bougie, Roger; <i>Research Methods for Business: A skill building approach</i>; Wiley. | | |

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| Course: COMPUTER APPLICATIONS IN ACCOUNTING | | | Semester: IV |
| Course Code: BCH 406 P | L T P | 0 0 4 | Credits: 2 |

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| OBJECTIVE | To learn the features of Accounting Software and how to use it with the various accounting functions. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Demonstrate the recording of common business transactions into a computerized general ledger program. 2. Demonstrate a practical ability to properly record business transaction in standardized debit/credit entry format on a computerized accounting system. 3. Appreciate the articulation process in the generation of financial statements. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Basics of Accounting, Business Organizations, Accounting on Computers. | 10 |
| | 2. | Accounting Software Fundamentals, Introduction to Trading Organizations, Accounting for Trading Organizations. | 16 |
| | 3. | Generating and Printing Reports in Accounting Software, Generating Statutory Reports in Accounting Software, Introduction to Service Organisations. | 12 |
| | 4. | Accounting for Service Organisations, Generating and Printing Reports in Accounting Software, Generating Statutory Reports in Accounting Software. | 18 |
| | Total hours | | 56 |
| TEXT BOOK | <ol style="list-style-type: none"> 1. Anthony R. N., Hawkins D. F., and Merchant K. A.; <i>Accounting: Text and Cases</i>; McGraw Gill, 13th Editin (2013). 2. Nadhani, Ashok K, <i>Tally ERP 9 Training Guide</i>, BPB Publications 3. <i>Tally ERP 9 book advanced user</i>, Swayam Publication (www.tallyerp9book.com). | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Maheshwari, S.N. and Maheshwari, S. K.; <i>Financial Accounting</i>; Vikas Publishing House 2. Grewal T. S.; <i>Double Entry Book Keeping</i>; Sultan Chand and Sons 3. Gupta, R.L.; <i>Advanced Accounting</i>; Sultan Chand and Sons 4. Bhattacharya, A.; <i>Essentials of Financial Accounting</i>; Pearson Education 5. J. R. Monga; <i>Financial Accounting: Concepts and Applications</i>; Mayur Paperbacks 6. Horngren, Charles T. and Philrick, Dona <i>Introduction to Financial Management</i>; Pearson Education. | | |

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| Course: COMPANY LAW | | | Semester: IV |
| Course Code: BCH 118 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarise the students with the provisions of Company Law including those governing formation of companies, corporate management practices, possible abuses of power by executives, remedial measures and government regulations on corporate businesses. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Knowledge on fundamental and legal principles of corporate laws. 2. Knowledge on incorporation and types of companies. 3. Knowledge on provisions for appointments of directors, auditors and other officers their rights, power & duties. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Meaning and nature of companies, One person Company, Kinds of companies, Formation and Incorporation of a company; Memorandum of Association, Articles of Association, Effects of memorandum and articles of association; Doctrine of Indoor Management; Meaning and definition of Prospectus, Abridged form of prospectus, Major changes incorporated in Companies Act 2013. | 18 |
| | 2. | Shares and Debentures Shares and types of shares, Transfer of shares; Debentures and kinds of debentures; Meetings and their types, Kinds of general body meetings; Meaning of dividend, Sources of divided payments; Powers, duties, and obligations of auditors. | 10 |
| | 3. | Directors Meaning, Qualification, Appointment and Removal of directors, Duties and Liabilities of directors, Remuneration of directors, Types of directors, Distinction between Managing Director and Whole time Director, Meetings of board of directors. | 10 |
| | 4. | Meaning and Prevention of Oppression Meaning, Instance of mismanagement, Application to tribunal for relief, who can file the application, Powers of tribunal. | 8 |
| | 5. | Winding Up of Companies Meaning and modes of winding up, Grounds for winding up by the tribunals, Types of voluntary winding up, | 10 |

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| | Consequences of voluntary winding up; Appointment, Power and duties of a liquidator in winding up. | |
| | Total hours | 56 |
| TEXT BOOK | 1. Dhamija, Sanjay and Kapoor, G.K.; <i>Company Law</i> ; Taxmann Publications – 21 st Edition (2018) | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Kuchhal, M.C. and Kuchhal Alok; <i>Modern Indian Company Law</i> ; Mahavir Publication – 30 th Edition (2018) 2. Singh, Avtar; <i>Company Law</i> ; Eastern Book Company 3. Gogna P.P.S.; <i>A Text Book of Company Law</i> ; S. Chand Publication 4. Anil Kumar; <i>Company Law</i> ; India Book House; Delhi. | |

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| Course: AUDITING | | | Semester: V |
| Course Code: BCH 501 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the principles and methods of auditing and their applications. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Student will be able to explain meaning of audit, its types and limitation, and they will have a brief overview of Auditing standard. 2. Student will be able to explain the process and procedure of Audit, related tools and technique. 3. Student will be able to understand the procedure of audit of different sector (Bank, insurance, NPO etc.) | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Meaning and Objectives of Auditing, Types of Audit: Internal Audit: Internal Check Systems and Internal Control. | 7 |
| | 2. | Audit Process Audit Program; Audit Planning, Audit Evidence, Audit Sampling, Audit and Books of Accounts, Working Papers and Evidences, Consideration of Commencing Audit, Routine Checking and Test Checking. | 11 |
| | 3. | Audit Procedure Vouching, Verification of Assets and Liabilities, Internal Control, Audit of Sale, Purchase. | 10 |
| | 4. | Audit of Companies Company Auditor: Appointment, Powers, Duties, and Liabilities, Divisible Profits and Dividend, Auditor's Report: Standard Reports and Qualified Report, Special Audit of Banking Companies, Audit of Insurance Companies, Audit of Non-Profit Companies, Audit Report. | 16 |
| | 5. | Investigations Nature and Methodology especially where Fraud is suspected. | 12 |
| | | Total hours | 56 |

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| TEXT BOOK | 1. Jha, A.; <i>Auditing</i> ; Taxmann Publication |
| REFERENCE BOOK/ SUGGESTED READING | 1. Kumar, R. and Sharma, V.; <i>Auditing: Principles and Practices</i> ; PHI Learning 2. Gupta, Kamal; <i>Contemporary Auditing</i> ; McGraw Hill. |

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| Course: GOODS & SERVICE TAX AND CUSTOM DUTY | | | Semester: V |
| Course Code: BCH 502 | L T P | 4 0 0 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with various indirect taxes, legal provisions and their application. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To give the students a general understanding of the GST law and Customs Law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners. To familiarize students with Direct & Indirect Taxes, CBEC and CBDT, their role and functions, GST and its implications on domestic and on International Business. To familiarize students with the process of international and domestic trade procedures. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Indirect taxes before the GST; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Constitutional validity of GST in India, Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Cess; Procedure of Registration; Compulsory and voluntary Registration; Deemed Registration; Cancellation and Revocation of registration; Threshold for registration: regular tax payer, composite tax payers, casual tax payers, nonresident tax payer; GST Unique Identification Number. | 10 |
| | 2. | Levy and Collection of GST Taxable Event - Supply of Goods and Services- Place of Supply: Within State, Interstate, Import and Export of goods and services; Time of Supply of Goods and Time of Supply of Services; Valuation Rules, Taxability of Reimbursement of Expenses; Exemption from GST; Small Supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies; Valuation for GST. | 10 |
| | 3. | Input Tax Credit Input Tax Credit Process; Negative List of Input Tax Credit; Input Tax Utilization; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in Special Circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund of tax; Doctrine of | 10 |

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| | | Unjust Enrichment; TDS, TCS, Reverse Charge Mechanism, Job work. | |
| | 4. | Procedures Tax Invoice, Credit and Debit Notes; Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes and due date, Maintenance of Accounts and Records and Submission of Return. | 8 |
| | 5. | Special Provisions Taxability of E-Commerce, Anti-Profiteering, Avoidance of Dual Control. | 2 |
| | 6. | Customs Act 1962 Basic concepts of Customs Law, Indian Customs Act 1962 and Customs Tariff Act 1975; Types of Customs Duties, Customs Duty and IGST; Anti-Dumping Duty, Safeguard Duty Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Import and Re-imports Penalties and Offences. | 16 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Chaudhary, Dalmia and Girdharwal; <i>GST – A Practical Approach</i> ; Taxmann Publications. | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Haldia, Arpit; <i>GST Made Easy</i>; Taxmann Publications. 2. Datey, V.S.; <i>GST Ready Reckoner</i>; Taxmann Publications. 3. Singhania, Vinod K. & Singhania, Monica; <i>Students Guide to Indirect Tax Laws</i>; Taxman Publications. 4. Gupta, S.S.; <i>GST-How to meet your obligations (April 2017)</i>; Taxman Publications 5. <i>GST Manual</i>; Taxmann Publications. 6. Garg, Keshav; <i>GST Ready Reckoner</i>; Bharat Law House. 7. Singh, S.K.; <i>Goods and Services Tax: The Tasks and Challenges Ahead</i>; Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10. | | |

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| Course: FUNDAMENTALS OF FINANCIAL MANAGEMENT | | | Semester: V |
| Course Code: BCH 503 | L T P | 3 0 2 | Credits: 4 |

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| OBJECTIVE | To familiarize the students with the principles and practice of Financial Management. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Explain the nature and scope of financial management as well as time value of money and risk return trade off. 2. Analyse capital budgeting process and capital budgeting techniques. 3. Estimate various capital structure theories and factors affecting capital structure decisions in a firm. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Nature, scope and objectives of financial management, Time value of money, Risk and Return. | 6 |
| | 2. | Capital Budgeting The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. | 14 |
| | 3. | Cost of Capital and Financing Decision Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure. | 14 |
| | 4. | Dividend Decision Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. | 12 |
| | 5. | Working Capital Decision Concepts of Working Capital, Operating & Cash Cycles, | 10 |

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| | | Risk-return Trade off, sources of short term finance, working capital estimation, cash management, an overview of Receivables management and Inventory management. | |
| | | Total hours | 56 |
| TEXT BOOK | 1. Khan and Jain; <i>Basic Financial Management</i> ; McGraw Hill | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Van Horne, J.C. and Wachowicz, J. M; <i>Fundamentals of Financial Management</i>; Pearson Education 2. Chandra, Prasanna; <i>Financial Management: Theory and Practice</i>; McGraw Hill 3. Brealey, R. A., Myers, S. C., Allen, F. and Mohanty, P.; <i>Principles of Corporate Finance</i>; McGraw Hill 4. Walker, E. W; <i>Essentials of Financial Management</i>; Pearson Education 5. Houston, J. and Brigham, E.; <i>Fundamentals of Financial Management</i>; Cengage Learning; 14e. 6. Pandey, I.M.; <i>Financial Management</i>; Vikas Publishing House | | |

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| Course: MANAGEMENT INFORMATION SYSTEMS | | | Semester: V |
| Course Code: BCH 504 | L T P | 3 0 2 | Credits: 4 |

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| OBJECTIVE | To introduce to the students the basic issues related to information systems, its role in organizations, support for decision-making and how information technology can be leveraged to provide business value. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Understand the role of information technology and information systems in business and analyze how information technology impacts a firm and interpret how to use information technology to solve business problems. 2. Identify ways information systems & technology may improve an organization's performance, including improving organizational processes, decision-making, collaboration, and personal productivity. 3. Apply a framework and process for aligning organization's IT objectives with business strategy. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction The role of Information Systems in Business, Perspective on Information Systems, Approaches to Information Systems. Business Processes and Information Systems, Types of Information Systems. Information Systems Function in Business. | 8 |
| | 2. | Information Systems and Organizations Information System's impact on Organizations: Economic, Behavioral and Organizational. Internet and Organizations. Information Systems and Strategy: Dealing with Competitive Forces, Internet's impact on Competitive Advantage. Information System and Business Value Chain. Information Systems and Competitive Advantage: Issues and Challenges. Ethical and Moral Dimensions of Information Systems. | 12 |
| | 3. | Information Technology Infrastructure Evolution of IT Infrastructure, Technology Drivers, Moore's Law, Law of Mass Digital Storage, Metcalfe's Law, Computer Hardware Platforms and Trends, Computer Software Platforms and Trends. Telecommunication and Networking Trends, Communication Networks, Wireless Revolution. System Vulnerability, Business Value of Security and Control. Technologies and Tools for protecting Information Resources. | 12 |
| | 4. | Key System Applications Organizing Data in Traditional Environment. Database | 12 |

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| | | Approach to Data Management: DBMS, RDBMS, Object-Oriented DBMS, DBMS in Cloud. Database to improve Business Performance and Decision Making. Systems Enterprise. Information Systems and ERP, SCM, CRM. E-commerce: Business and Technology, E-Commerce Revenue Models. | |
| | 5. | Information Systems and Decision Making Types of Decisions. Importance of Information Systems in Decision Making, Business Intelligence: Concept, Vendors, Environment. BI and Analytics Capabilities. Business Intelligence Constituencies. System and Planned Organizational Change. System Analysis, System Design, System Life Cycle. | 12 |
| | | Total hours | 56 |
| TEXT BOOK | 1. Laudon and Laudon; <i>Management Information Systems</i> ; Pearson India | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. James, A. O'Brien; <i>Introduction to Information Systems</i> ; McGraw-Hill 2. Jawadekar; <i>Management Information Systems</i> ; McGraw Hill 3. Davis and Olson; <i>Management Information Systems</i> ; McGraw Hill 4. Rajaraman; <i>Analysis and Design of Information Systems</i> ; PHI | | |

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| Course: SUMMER INTERNSHIP REPORT AND VIVA-VOCE | | | Trimester: V |
| Course Code: BCH 505 S | L T P | 0 0 0 | Credits: 4 |

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| OBJECTIVE | To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of accounting/Finance /investment/banking /insurance/ auditing & taxation. |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. To gain working experience in an actual workplace environment. 2. To integrate theory and practice, and to understand the limitations of their current knowledge. 3. To work in a team and to collaborate with people with diverse background. 4. To broaden their social and cultural experience, and to develop their social and cultural values and to prepare for their life-long career |
| COURSE DETAILS | <p style="text-align: center;">Evaluation Pattern</p> <ol style="list-style-type: none"> 1. Each student has to go under Summer Internship for Six to Eight weeks in the month of May & June after Fourth Semester, the viva-voce on summer Internship report will be held along with the Fifth Semester Examination. 2. This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications. 3. The faculty mentor will be assigned to each student by the department. 4. The study should cover the following topics : <ol style="list-style-type: none"> a) Profile of the organization. b) Mission, objectives & strategies of the organization. c) Organization design & structure d) Policies & procedures followed. e) Products, competitors. f) SWOT analysis of the organization. g) Key result areas of the organization. h) Sales development. i) System of accounting followed. j) Significant factors for success. k) Performance appraisal system. l) Financial highlights. |

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| | <ul style="list-style-type: none">m) Future plans for the growth of the organization.n) Sustainability.5. Students should interact with the faculty mentor & report the progress made. |
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| Course: E-COMMERCE | | | Semester: VI |
| Course Code: BCH 601 | L T P | 2 0 2 | Credits: 3 |

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| OBJECTIVE | To familiarize the students with the concept and practices of E-commerce and the major organizational and technological issues related to this field. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Demonstrate an understanding of the foundations and importance of E-commerce. 2. Analyze the impact of E-commerce on business models and strategy. 3. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | E-Business Framework Introduction to E-Commerce and Definition, E-Commerce based activities, E-Business Vs. the Traditional Business Mechanism, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope & future of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, E-Commerce in India: Transition to E-Commerce in India, Indian readiness for E-Commerce, E-Transition challenges for Indian corporate. | 12 |
| | 2. | Ecommerce Business Models and Applications Electronic Business Models: B2B, B2C, C2C, C2B, E-Commerce Revenue Models. Web Sites as Market Place. Pure Online vs. Brick and Click Business, E-CRM, E-SCM, E-ERP, Collaborative Filtering, Uses of Data Mining in E-Commerce. | 10 |
| | 3. | E-Marketing, E-Payment and Security E-Marketing, Challenges of Traditional Marketing & E-marketing, Retailing in E-Business Space, Tools for E-Marketing, Understanding Online Consumer Buying Behavior, Marketing Issues in E-Marketing. Areas of E-Financing, E-Banking, Online-Payment Mechanism; Electronic Payment Systems; Payment Gateways, Risk Management Options for E-Payment Systems, Threats in E-Commerce, Legal and Ethical Policy Issues: Protection of Privacy and Intellectual Property, Cyber Laws – Relevant Provisions of Information Technology Act 2000, Offences, Digital Signatures Penalties and Adjudication, E-Commerce Governance. | 16 |

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| | 4. | E-Commerce Applications E-Commerce Applications in Various Industries, Emerging Trends in E-Commerce, Mobile Commerce. | 4 |
| | | Total hours | 42 |
| TEXT BOOK | 1. Kalakota Ravi, Whinston Andrew B.; <i>Electronic Commerce-A Manager's guide</i> ; Pearson | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. P.T. Joseph S J; E-Commerce: An Indian Perspective; 5th Edition; PHI Learning 2. Gary Schneider; Electronic Commerce 12th Edition; Cengage Learning 3. Laudon Kenneth C., Traver Carol Guercio; E-Commerce 2017: Business, Technology, and Society; 13 th Edition; Pearson Education 4. Rajaraman, V.; Essentials of E-commerce Technology; Pearson Education 5. Jeffery R. and Bernard J.; Introduction to E-commerce; McGraw Hill. 6. Bhasker, B.; Electronic Commerce: Framework, Technologies, and Applications; McGraw Hill | | |

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| Course: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY | | | Semester: VI |
| Course Code: BCH 602 | L T P | 2 0 2 | Credits: 3 |

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| OBJECTIVE | To acquaint students with the ethical framework within which corporations should function and to give an overview of the corporate governance system and corporate social responsibility. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Students will be able to understand the concept of ethics & its relevance in organization. 2. Student will be able to comprehend & understand about Indian scriptures of Indian ethics. 3. Student will be able to understand about ethical issues in marketing, HRM, Information technology and Intellectual property rights. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction: Business Ethics Concept of Ethics, Ethics and Morality, Sources of Ethics, Theories of Business Ethics: Deontological and Teleological Theories. | 8 |
| | 2. | Indian Ethos Components of Indian Ethos, Principles of Indian Ethos, Teachings from Major Indian Scriptures Application of Indian Ethos to Management, Quality of Work-Life and Indian Ethos. | 10 |
| | 3. | Impact of Ethics on Business Ethics Impact in Business, Ethical Issues in Capitalism and Market Systems, Ethics and Social Responsibility, Ethics and Marketing, Ethics in Finance, Ethics in Human Resource, Ethics in Information Technology, Intellectual Property Rights, Designs, Patents, Trademarks, Copy Rights. | 10 |
| | 4. | Corporate Social Responsibility Concept, Rationale of CSR, Social Responsibility Theories, Pyramid of Corporate Social Responsibility. Contemporary CSR Concepts: Corporate Sustainability, Reputation Management and Social Impact Management, Triple Bottom Line.CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR. Cases on Corporate Social Responsibility. Field work: Visit to a nearby village for community service and interaction with villagers to understand the | 14 |

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| | challenge faced by them. | |
| | Total hours | 42 |
| TEXT BOOK | 1. Manuel G. Velasquez; <i>Business ethics- concepts and cases</i> ; Pearson. | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Luthans Hodgetts and Thompson; <i>Social issues in business</i> ; Macmillan USA 2. Davies, Adrian; <i>Strategic approach to corporate governance</i> ; Gower Pub Co. 3. Fernando, A.C.; <i>Business Ethics</i> ; Pearson Education. 4. Fernando, A.C.; <i>Corporate Governance</i> ; Pearson Education. 5. Gopalswamy, N.; <i>Corporate governance a new paradigm</i> ; A H Wheeler Publishing Co Ltd. 6. Jennings, Marianne M.; <i>Cases in Business Ethics</i> ; Cengage Learning 7. Gibson, Kevin; <i>Ethics and Business- An Introduction Cambridge Applied Ethics</i> ; Cambridge University Press | |

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| Course: INVESTING IN STOCK MARKETS | | | Semester: VI |
| Course Code: BCH 603 | L T P | 3 0 2 | Credits: 4 |

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| OBJECTIVE | To equip students with the basic skills required to operate in stock market. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To learn the basics of investing in stock market, the investment environment as well as risk & return. To analyze Indian securities market including the derivatives market. To understand the knowledge and application of Technical Analysis of stocks. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Basics of Investing Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Impact of taxes on investment return, Impact of inflation on return of investment. Trading in securities: types of orders, Buying and selling of shares: Using brokerage and analyst recommendations. | 6 |
| | 2. | Indian Security Markets Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. | 8 |
| | 3. | Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company. | 16 |
| | 4. | Technical Analysis Introduction to technical analysis, Strength & weakness of technical analysis, Candle charts, Pattern study: Resistance and support, Head and shoulders, Double top and double bottom, gap theory. Major indicators and oscillators: | 18 |

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| | | MACD, RSI, Stochastic, Bollinger Bands. Trading Strategies, Dow Theory and Elliot Wave Theory, Trading Psychology and Risk Management. | |
| | 5. | Investing in Mutual Funds Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund Ranking and its usage, calculation and use of Net Asset Value. | 8 |
| | | Total hours | 56 |
| TEXT BOOK | <ol style="list-style-type: none"> 1. Prof. (Dr) Tripathi Vanitha& Panwar, Neethi; <i>Investing in Stock Market</i>; Taxmann Publications – 4th Edition. 2. Technical Analysis Module of NCFM (NSE Certification in Financial Markets). | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Kumar, Vinod and Nangia, Raj Sethi; <i>Investing in Stock Markets</i>; Ane books 2. Singh J K, Singh Amit Kumar; <i>Investing in Stock Markets</i>; A K Publications; Delhi. 3. Aswath, Damodaran; <i>Investment Validation Tools and Technique for Determining Mutual Funds</i>; John Wiley & Sons. 4. Chandra, Prasanna; <i>Investment Analysis and Portfolio Management</i>; Tata McGraw Hill. 5. Gurman and Jochnk; <i>Fundamentals of Investing</i>; Pearworth. 6. Madura, Jeff; <i>Personal Finance</i>; Pearson | | |

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| Course: PROJECT REPORT & VIVA-VOCE | | | Trimester: VI |
| Course Code: BCH 604 S | L T P | 0 0 6 | Credits: 3 |

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| OBJECTIVE | Students can acquire in-depth knowledge of the major subject/field of study, including deeper insight into current research and development work. |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Knowledge of research in the candidate's specialisation area related to commerce, finance etc. 2. In-depth understanding of academic theory and the preparation of quality research pertinent to the field of study. 3. Ability to select appropriate research methods and techniques suitable for the candidate's research field. 4. In-depth understanding the current state of the art in the individual research area, and the ability to appropriately employ methods and existing research results in the development of new knowledge, theories and presentation of research in the individual research area. |

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| Course: FINANCIAL MARKETS, INSTITUTIONS AND SERVICES | | | Semester: V/VI |
| Course Code: BCH 101 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To familiarize the students with the financial markets of India, and their functioning and financial services provided. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Defines the functions of financial markets and intermediary institutions. 2. Explain the structure of banking industry. 3. Explains functions of Central Banks and other forms of bank. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Meaning, role & functions of a financial system. Organised and un-organized financial system. Financial assets and instruments, Financial intermediaries and Financial markets. Financial regulation in India. | 6 |
| | 2. | Financial Markets in India Capital Markets: Meaning, Role and Importance, Development Initiatives and Reforms, Composition: Primary and Secondary Market -- Meaning, Features, Objectives and Functions. Concept of book building for new issues. ASBA (Applications Supported by Blocked Amount) concept for subscribing to new issues. Money Markets: Functions, Players and Instruments in Money Market. Role and functions of SEBI as regulator. Listing of securities, stock market indices. | 12 |
| | 3. | Financial Institutions Reserve Bank of India—History, structure & Functions. Commercial Banks, cooperative Banks , Regional Rural Banks, Payment Banks and Post office Bank.—Features, functions and Structure, National Bank for Agriculture & Rural Development(NABARD), Export-Import Bank (EXIM Bank), National Housing Bank (NHB), Small Industries Development bank(SIDBI_ – Objectives and Functions. Non-Banking Finance Companies (NBFCs): Meaning, Role and Types of Services offered by them. | 10 |
| | 4. | Financial Services Meaning and concept, Need for financial services, various types of financial services, Fund based and non-fund based financial services, Characteristics and role of financial intermediaries. | 5 |

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| | 5. | Capital Market, Debt Market & Money Market Function of the Primary Market, Intermediaries Functioning in the Primary Market; Functions of Secondary Market; Dematerialization, Listing and Trading Requirements, Settlements. Debt market in India, Participants in the debt market, Link between debt and money markets; Investment banking, Scope of advisory services offered by investment bankers, Investment banking in India. | 9 |
| | | Total hours | 42 |
| TEXT BOOK | 1. Bhole, L.M. and Mahakud, J.; <i>Financial Institutions and Markets</i> ; McGraw Hill | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Desai, Vasant; <i>The Indian Financial System and Development</i> ; Himalaya Publishing House 2. Khan, M.Y.; <i>Indian Financial System</i> ; McGraw Hill 3. Guruswamy, S.; <i>Financial Markets and Institutions</i> ; McGraw Hill 4. Pathak, B.; <i>The Indian Financial System</i> ; Pearson Education | | |

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| Course: CORPORATE TAX PLANNING | | | Semester: V/VI |
| Course Code: BCH 102 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To familiarize the students with the concept and techniques of corporate tax planning. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Student will have the understanding about Tax planning, Tax management, Tax Evasion and Tax Avoidance. 2. Student will be able to understand the concept of Tax planning with special reference of financing decision and management decision. 3. Student will have the knowledge how the different section of Income tax helps them in the area of Corporate Tax planning byway of deduction and exemption. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction to Taxation Meaning of Tax Planning and Management, Tax Evasion and Tax Avoidance, Nature, Scope and Justifications of Corporate Tax Planning, Computation of Taxable Income of Companies, Carry Forward and Set Off of Losses of Limited Companies, Computation of Corporate Tax Liability, Minimum Alternate Tax. | 15 |
| | 2. | Tax Procedure Tax Concessions and Incentives for Corporate Decisions in Respect of Setting Up a New Company, Location and Nature of Business, Tax Planning for Financial Management Decisions. | 15 |
| | 3. | Tax Planning Tax Planning for Managerial Decisions: Owning or Leasing of an Asset, Tax Planning for Restructuring of Business: Amalgamation and Demerger. | 12 |
| | | Total hours | 42 |
| TEXT BOOK | 1. Singhania, V. K. and Monika Singhania; <i>Corporate Tax Planning & Business Procedures</i> ; Taxmann Publications (latest edition only) | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Girish Ahuja and Ravi Gupta; <i>Simplified Approach to Corporate Tax</i>; Flair Publications Pvt. Ltd 2. Goyal, S.P.; <i>Tax Planning and Management</i>; Sahitya Bhawan Publications 3. Chandra, Mahesh & Shukla, D.C.; <i>Income Tax Law & Practice</i>; Pragati Publications 4. Singhania, V.K. and Singhania, Kapil; <i>Direct Taxes Law and Practices</i>; Taxmann | | |

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| Course: ENTREPRENEURSHIP | | | Semester: V/VI |
| Course Code: BCH 103 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To familiarize the students with entrepreneurship development, process of establishing an enterprise and the type of support available from various government and non-government institutions. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. To understand the basic concepts of entrepreneurship. 2. To identify how a small business can be run effectively. 3. To analyze the key performance indicators and performance metrics for an entrepreneur. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Foundation of Entrepreneurship Concept and Need of Entrepreneurship, Characteristics and Types of Entrepreneurship, Charm of becoming an Entrepreneur, Entrepreneurial Decision Process, Entrepreneurship as a Career, Entrepreneurship as a Style of Management, Changing Role of the Entrepreneur, Entrepreneurial Traits, Factors affecting Entrepreneurship. | 5 |
| | 2. | Theories of Entrepreneurship, Entrepreneurial Motivation and Competencies Influences on Entrepreneurship Development, External Influences on Entrepreneurship Development: Socio-Cultural, Political and Economic, Personal Entrepreneurial Success and Failure, Reasons and Remedies, Women Entrepreneurs, Challenges and Achievements of Women Entrepreneurs. Meaning of Entrepreneurial Motivation, Motivation Cycle or Process, Theories of Entrepreneurial Motivation, Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation, Entrepreneurial Motivation Behavior, Meaning of Entrepreneurial Competencies, Major Entrepreneurial Competencies, Developing Entrepreneurial Competencies. | 10 |
| | 3. | Opportunities Identification and Business Planning Process Need for Opportunities Identification and Selection, Environmental Dynamics and Changes, Business Opportunities in Various Sectors, Identification of Business Opportunities, Opportunity Selection. The Business Plan as an Entrepreneurial Tool, Elements of Business Planning, Objectives, Market Analysis, Development of Product/Idea, Marketing, Finance, Organization and Management, | 8 |

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| | | Ownership, Critical Risk Contingencies of the Proposal, Scheduling and Milestones. | |
| | 4. | Social Entrepreneurship Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up. | 7 |
| | 5. | Family Business and Entrepreneurship The Entrepreneur; Role and Personality; Family Business: Concept, Structure and Kinds of Family Firms; Culture and Evolution of Family Firm; Managing Business, Family and Shareholder Relationships; Conflict and Conflict Resolution in Family Firms; Managing Leadership, Succession and Continuity; Women's Issues in the Family Business; Encouraging change in the Family Business System. | 5 |
| | 6. | Entrepreneurship Development and Government Role of Central Government and State Government in Promoting Entrepreneurship with Various Incentives, Subsidies, Grants, Programmed Schemes and Challenges, Government Initiatives and Inclusive Entrepreneurial Growth. MUDRA, STANDUP and STARTUP Promotional Schemes of Government of India. | 7 |
| | | Total hours | 42 |
| TEXT BOOK | 1. Kuratko, D. F. and Rao, T. V.; <i>Entrepreneurship: A South Asian Perspective</i> ; Cengage Learning. | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Hisrich, R. D., Peters. M.P. and Shepherd, D.A.; <i>Entrepreneurship</i> ; McGraw Hill. 2. Dollinger, M.J.; <i>Entrepreneurship: New venture creation</i> ; Pearson Education. 3. Zimmerer, W.T. and Norman M.S; <i>Essentials of Entrepreneurship and Small Business Management</i> ; Pearson Education. 4. Khanka, S. S; <i>Entrepreneurship Development</i> ; S. Chand and Company | | |

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| Course: INVESTMENT ANALYSIS | | | Semester: V/VI |
| Course Code: BCH 104 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To familiarise the students with the fundamentals of investment principles and develop skills to take prudent investment decisions. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Knowledge on various alternatives available for investment. 2. Learning on measurement of investment risk and return. 3. Technical analysis and Fundamental Analysis for Investment Decisions. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Meaning, Characteristics and Objectives of Investment, Investment vs. Speculation, Investment vs. Gambling, Types of Investors, Investment Avenues. | 10 |
| | 2. | Risk Meaning and Elements of Risk, Measurement of Risk, Portfolio Diversification and Risk. | 10 |
| | 3. | Stocks, Bonds, Mutual Funds and Other Investments Common Stock Investments; Mutual Funds: An Indirect Route to the Market, Bond Investments, Tax Advantaged Investments. | 10 |
| | 4. | Fundamental Analysis and Technical Analysis Meaning of Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Meaning of Technical Analysis, and its Basic Principles; Trends and Trends Reversal, Dow Theory and Elliot Wave Theory. | 12 |
| | Total hours | | 42 |
| TEXT BOOK | 1. Fischer, Donald E. and Jordan, Ronald J.; <i>Security Analysis and Portfolio Management</i> ; Pearson Education | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Chandra, P.; <i>Fundamentals of Investment Analysis and Portfolio Management</i>; McGraw Hill 2. Graham, B.; <i>Security Analysis</i>; McGraw Hill 3. Kevin, S.; <i>Security Analysis and Portfolio Management</i>; Pearson Education. | | |

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| Course: MARKETING OF FINANCIAL SERVICES | | | Semester: V/VI |
| Course Code: BCH 105 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To acquaint the students about the marketing aspects of various types of financial services & products. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Understand how marketing theory underpins the marketing of financial services and able to identify key issues for marketers of financial services. 2. Appreciate the importance of environmental scanning in the marketing of financial services. 3. Develop arguments for strategies built around customer behavior (demand-side) in the marketing of financial services. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Various Types of Financial Services and their role in the Economy, Difference between Goods and Financial Services, Concept of Marketing of Financial Services. Characteristics of Financial Services and their Marketing Issues. Critical Success Factors in Marketing of Financial Services: Trust, Quality, Satisfaction and Loyalty. | 10 |
| | 2. | Environment Analysis of Financial Services External and internal environment for marketing of Financial services. Strategic marketing planning. | 4 |
| | 3. | Financial Services Consumer Consumer decision making for buying Financial services, Marketing research for financial services, Customer segmentation, & Marketing Mix for Financial services. Pricing of Financial services—challenges and methods for determining price. | 6 |
| | 4. | Customer Relationship Management (CRM) for Financial Services CRM concept, Customer relationship chain, Importance and significance of CRM for Banks, Insurance & Investment companies. Customer data management. | 10 |
| | 5. | Distribution Channels for Financial Services Distribution methods for financial services, Channels of distribution for Banking, Insurance, Mutual fund & credit card services. | 6 |
| | 6. | Service Quality for Financial Services | 6 |

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| | | Service quality—importance and models for assessing service quality of Financial services. Problems and Challenges in Marketing of Financial Services. | |
| | | Total hours | 42 |
| TEXT BOOK | 1. Christine Ennew; <i>Financial services marketing</i> ; Butterworth—Heinemann | | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. Lovelock, C. et al.; <i>Services Marketing</i>; Pearson Education 2. Natrajan, G.; <i>Financial Markets and Services</i>; Himalaya Publishing House 3. Sasidharan, K.; <i>Financial services & System</i>; Tata McGraw Hill 4. Avadhani, V. A.; <i>Marketing of Financial Services</i>; Himalaya Publishing House. 5. Clifford, G.; <i>Financial Markets, Institutions and Financial Services</i>; Pearson Education. 6. Khan, M. Y.; <i>Financial Services</i>; McGraw Hill | | |

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| Course: RISK MANAGEMENT | | | Semester: V/VI |
| Course Code: BCH 106 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | This course aims to provide the students with the fundamental concepts and principles of Financial Risk Management. The course shall enable the students to understand various types of Risks in the financial environment and how to mitigate them. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. The student will be able to understand the relationship between risk and reward (return) in the financial transactions. 2. The course explores various types of risk and identifies them in financial environment. 3. The student will understand the basic challenges in measuring and managing different types of Financial risks. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction Introduction to Risk in Business, Meaning of risk, Risk-Return relationship, understanding of the types of risks and how these risks impact any financial institutions. Specific Risks in Banking and Financial Institutions & Market. External sources of risk and their potential impact: economic, political, competitive environment, social and market forces, technological including cyber security. | 5 |
| | 2. | Operational risk Definition, Basel operational risk event types: Internal Fraud, External Fraud, Employment Practices and Workplace Safety, Clients, Products, & Business Practice, Damage to Physical Assets, Business Disruption & Systems Failures, Operational Risk Policy: Identification, Measurement, management and control. Credit risk Identification, Key components, Counterparty risk, issuer risk, and concentration risk. Credit Risk Measurement techniques, credit exposure, credit risk premium, credit ratings. Credit Risk Management. Credit Risk Management in the context of Retail Lending and SMEs Lending, different aspects of Measuring and Managing Credit Risk, Pricing and Monitoring of Credit Risk, Credit Risk Assessment Models, Loan Concentration and Loan Portfolio Risk. | 12 |

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| | 3. | <p>Liquidity & solvency risk</p> <p>Meaning of Liquidity & Solvency Risk, Managing Liquidity using Cash Reserve Ratio and Statutory Liquidity Ratio, Managing Solvency and Capital Adequacy based on BASEL-I Guidelines and various techniques and approaches of Liquidity Risk Management. Measuring and Managing Operational Risk.</p> <p>Identification of Liquidity Risk: constituents of liquidity risk and how they can arise within the contexts of credit, market, investment and operational risk. Measurement of Liquidity Risk: funding liquidity risk analysis: liquidity gap analysis, stress testing, expected future funding requirement.</p> | 10 |
| | 4. | <p>Market risk</p> <p>Types of market risk, Market Risk Management techniques, hedging, market risk limits diversification. Concepts used in risk measurement and control: probability, volatility, regression, correlation coefficients alpha and beta.</p> <p>Investment risk</p> <p>Basic concepts and measurement of investment related returns: nominal returns, real returns, total returns, holding period return. Identification and Measurement of Investment Risk, asset and portfolio investment risk.</p> | 10 |
| | 5. | <p>Interest rate risk</p> <p>Measuring and Managing Interest Rate Risk, Managing Interest Rate Risk using Derivatives such as Interest Rate Futures and Interest Rate Swaps.</p> <p>Foreign exchange risk</p> <p>Concepts and Terminology, Managing Foreign Exchange Risk through Transaction, Translation and Operating Exposure, Mitigating Foreign Exchange Risk using Currency Futures and Currency Options.</p> | 5 |
| | | Total hours | 42 |
| TEXT BOOK | 1. Jeevanandam, C.; <i>Risk Management</i> ; S. Chand and Co | | |
| REFERENCE BOOK/ SUGGESTED READING | 1. Vaughan, E. J. and Vaughan, T. M.; <i>Essentials of Risk Management and Insurance</i> ; Wiley 2. Harrington, S. and Niehaus, G.; <i>Risk Management and Insurance</i> ; McGraw Hill | | |

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| Course: PERSONAL FINANCE AND PLANNING | | | Semester: V/VI |
| Course Code: BCH 107 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> To understand the meaning and relevance of Financial Planning. To familiarize with regard to the concept of Investment Planning and its methods. To develop insights into Retirement planning and its relevance. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | Introduction to Financial Planning Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc. | 10 |
| | 2. | Investment Planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP. | 8 |
| | 3. | Personal Tax Planning Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion. | 8 |
| | 4. | Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. | 8 |
| | 5. | Retirement Planning Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. | 8 |

| | Total hours | 42 |
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| TEXT BOOK | <ol style="list-style-type: none"> 1. Tripathi, Vanita; <i>Fundamentals of Investment</i>; Taxmann. 2. Wealth Management Module of NCFM (NSE Certification in Financial market) | |
| REFERENCE BOOK/ SUGGESTED READING | <ol style="list-style-type: none"> 1. <i>Introduction to Financial Planning (4th Edition 2017)</i> ;Indian Institute of Banking & Finance. 2. Pandit; Amar <i>The Only Financial Planning Book that You Will Ever Need</i>; Network 18 Publications Ltd (CNBC TV 18). 3. Sinha. Madhu; <i>Financial Planning: A Ready Reckoner July 2017</i>; Mc Graw Hill. 4. Halan, Monika; <i>Lets Talk Money: You've Worked Hard for It, Now Make It Work for You</i>; July 2018, Harper Business. | |

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| Course: CONSUMER AFFAIRS | | | Semester: V/VI |
| Course Code: BCH 108 E | L T P | 3 0 0 | Credits: 3 |

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| OBJECTIVE | This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment. | | |
| LEARNING OUTCOME | <ol style="list-style-type: none"> 1. Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging. 2. Learn how to pursue the consumer rights under consumer protection act 1986. 3. Analyse the role of industry regulators in consumer protection. | | |
| COURSE DETAILS | Module no | Topic | Hours |
| | 1. | <p>Conceptual Framework: Consumer and Markets Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.</p> <p>Experiencing and Voicing Dissatisfaction Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite.</p> | 10 |
| | 2. | <p>The Consumer Protection Law in India: Objectives and Basic Concepts Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.</p> <p>Organizational set-up under the Consumer Protection Act Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies:</p> | 10 |

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| | | District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. | |
| | 3. | <p>Grievance Redressal Mechanism under the Indian Consumer Protection Law</p> <p>Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.</p> <p>Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:</p> <p>Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.</p> | 7 |
| | 4. | <p>Role of Industry Regulators in Consumer Protection</p> <p>i. Banking: RBI and Banking Ombudsman</p> <p>ii. Insurance: IRDA and Insurance Ombudsman</p> <p>iii. Telecommunication: TRAI</p> <p>iv. Food Products: FSSAI</p> <p>v. Electricity Supply: Electricity Reg</p> | 8 |
| | 5. | <p>Contemporary Issues in Consumer Affairs: Consumer Movement in India</p> <p>Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.</p> <p>Quality and Standardization</p> <p>Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview</p> | 7 |
| | | Total hours | 42 |

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| <p>REFERENCE BOOK/SUGGESTED READING</p> | <ol style="list-style-type: none"> 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi (2007); <i>Consumer Affairs</i>; Universities Press. 2. Choudhary, Ram and Prasad, Naresh (2005); <i>Consumer Protection Law Provisions and Procedure</i>, Deep and Deep Publications Pvt. Ltd. 3. Ganesan,G. and Sumathy, M. (2012); <i>Globalization and Consumerism: Issues and Challenges</i>, Regal Publications 4. Suresh Misra and Sapna Chadah (2012); <i>Consumer Protection in India: Issues and Concerns</i>; IIPA, New Delhi 5. Rajyalaxmi Rao (2012); <i>Consumer is King</i>; Universal Law Publishing Company 6. Girimaji, Pushpa (2002); <i>Consumer Right for Everyone</i>; Penguin Books. 7. E-books :- www.consumereducation.in 8. <i>Empowering Consumers</i>, e-book, 9. ebook, www.consumeraffairs.nic.in 10. <i>The Consumer Protection Act, 1986</i> and its later versions. |
| <p>ARTICLES/PERIODICALS/WEBSITES</p> | <ol style="list-style-type: none"> 1. Misra Suresh, (Aug 2017); Is the Indian Consumer Protected?; <i>One India One People</i>. 2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models, <i>Journal of Consumer Policy</i>. 3. Chakravarthy, S. (2014). MRTP Act metamorphoses into Competition Act. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc. 4. Kapoor Sheetal (2013); Banking and the Consumer; <i>Akademios</i> (ISSN 2231-0584) 5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). <i>Consumer, Consumerism and Consumer Protection</i>, Abhijeet Publications. 6. Kapoor Sheetal (2010) Advertising-An Essential Part of Consumer's Life-Its Legal and Ethical Aspects, <i>Consumer Protection and Trade Practices Journal</i>, October 2010. 7. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. <i>Vikalpa</i>. Vol. 26. No. 2. pp. 51-57. |