

Faculty of Management Studies Syllabus

for

Bachelor of Commerce (B.Com)*

(3/4 Years UG Program with Multiple Entry / Exit and CBCS as per NEP-2020) (w.e.f. 2023-24)



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B.Com. Program

1. Introduction

B.Com (Hons.) is a 4 years undergraduate program with multiple entry and exit provisions and multidisciplinary approach as per the recommendations of NEP-2020. A student will have the option to take exit after 3 years with B.Com (Pass) degree. The program is offered to promote education to millions of students in accordance with the demands of the contemporary environment with an updated syllabus covering accounting, financial systems, taxes, business management and various other aspects. The program is offered in semester mode as per CBCS framework and the course structure for the program includes Ability Enhancement Compulsory Courses (AECC), Core Courses, Multidisciplinary Courses, Skill Enhancement Courses (SEC) and Value-Added Courses (VAC).

2. Program Mission and Objectives

Jagan Nath University, Jaipur has been established by an Act of the Rajasthan State Legislature (Act No. 19 of 2008), approved under section 2(f) by the UGC Act, 1956, accredited by **NAAC** (**2nd Cycle**) with "A" grade in 2022 and is member of the Association of Indian Universities (AIU).

The University is offering **UG** and **PG** programs in the areas of Engineering & Technology, Architecture, Management, Law, Agriculture, Pharmacy, Physiotherapy, Paramedical Sciences, Education, Arts and Vocational Studies. The **Ph.D.** programs are offered in selected disciplines. The University has approval from various Statutory Regulatory Authorities (CoA, BCI, NCTE and PCI) for programs in respective disciplines.

The University has evolved a **Comprehensive Academic System** which incorporates the latest guidelines of NEP-2020 including CBCS, outcome based assessments, skill development, industry partnerships, holistic eco-system, research, extension activities with focus on promoting quality higher education and employability among students.

The Bachelor of Commerce (B.Com) program has also been structured accordingly supported by state-of-the-art infrastructure and extensive use of ICT resources for achieving objectives of quality education, employability and human values among learners to produce good citizenship and skilled manpower.

The objectives of the Bachelor of Commerce (B.Com) program are:

- To offer students a robust and broad-based academic exposure at graduate level.
- To help students develop an interdisciplinary, integrated and holistic outlook towards knowledge and problem solving.
- To help students gain sufficient knowledge and skills enabling them to undertake further studies in Commerce and its allied areas.



- To enhance conceptual skills of problem solving and encourages students to develop their own unique style of leadership.
- To strengthen analytical and creative abilities of students.
- To prepare a fertile ground for various post graduate programs.
- To develop a range of generic skills helpful in employment, internships and social activities.

3. Relevance of Program with Jagan Nath University, Jaipur Mission and Goals

The University Vision and Mission Statements read as under:

Vision

To develop the University as a Centre of Excellence for higher education and research committed towards quality education, skill development, industry integration and holistic eco-system for global competencies among youth and sustainable development of the Nation.

Mission

The University aspires to achieve its vision by:

- I. Innovative, job-oriented and professional academic programs for capacity building in view of the emerging trends of the economy.
- II. Enable students equipped with knowledge and competences to perform successfully in modern organizations in India and abroad.
- III. Training students in generic and life skills in addition to core discipline subjects to enhance employability in job market and for entrepreneurship.
- IV. Engaging students and faculty in research, extension services, consultancy, community development projects, curricular and extra-curricular activities for holistic education.
- V. Promoting use of digital technologies and self-learning resources like MOOCs, Coursera, Virtual Labs, Online Resources, Self-Learning, etc. for enriching information and knowledge.
- VI. Inculcating a culture of excellence among students and faculty.
- VII. Developing a sense of ownership and pride among employees to achieve organizational targets as well as their personal goals.
- VIII. Developing curriculum, training and internship programs to enhance global competencies of absolvents.
 - IX. Blending skill, entrepreneurship and capacity building for sustainable development coherent with environmental and economic sustainability.

This Bachelor of Commerce program helps the learners to upgrade the knowledge and skills required in the area of Commerce and to attain employment. Jagan Nath



University plans to give a comprehensive education model to millions of students to train them for employability in job market and entrepreneurship.

4. Instructional Design

The instructional design for B.Com Program is as per the recommendations of NEP-2020 with Multiple Entry/Exit and Choice Based Credit System (CBCS). The guidelines issued by the UGC regarding Curriculum and Credit Framework for Undergraduate Programs have been followed in framing curriculum design and the program structure consists of Ability Enhancement Compulsory Courses (AECC), Major Core, Skill Enhancement and Multidisciplinary and Value-Added Courses. It is decided to provide minimum three Value-Added Courses during 4 years program as per the UGC recommended Curriculum and Credit Framework for undergraduate programs. The student will have the choice to take exit after 1st year with UG Certificate, after 2nd year with UG Diploma, after 3rd year with UG Degree and after 4th year with UG Degree (Hons.) with Research and UG (Hons.) with academic scores. The curriculum and syllabus are duly approved by the Board of Studies, and the University Academic Council, consisting of professionals from academia and industry.

5. Expected Program Outcomes

The following are the expected program outcomes:

- **PO1:** Critical Thinking Skills: Students are able to define, analyze, and devise solutions for structured and unstructured business problems and issues using cohesive and logical reasoning patterns for evaluating information, materials, and data.
- **PO2:** Communication Skills: Students are able to conceptualize a complex issue into a coherent written statement and oral presentation.
- **PO3:** Usage of Modern tools: Students are competent in the uses of Modern tools in modern organizational operations.
- **PO4:** Entrepreneurship, Innovation & Employability: Students can demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.
- **PO5: Business Knowledge**: Students can demonstrate technical competence in domestic and global business through the study of major disciplines within the



- fields of business.
- **PO6**: **Ethics**: Apply ethical principles and commit to professional ethics and responsibilities and norms of the Management practice.
- **PO7**: **Multi Cultural Competence**: Students can understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- PO8: Leadership and team work: Students can function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- **PO9**: **Analytical Reasoning, Problem Solving and finance**: Demonstrate knowledge and understanding of the management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- **PO10: Life-long learning**: Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.
- **PO11: Self-directed learning**: Students can demonstrate ability to work independently and do in-depth study of various notions.
- **PO12: Research-related skills**: Develop a sense of inquiry and capability for asking relevant and intelligent questions define problems, formulate hypotheses, ability to plan, execute and report the results of an experiment or investigation.



6 Curriculums Design: Program Offered

The proposed framework for Bachelor of Commerce (B.Com) is as under:

Program Structure for 4 Years Bachelor of Commerce Program as per NEP 2020

Multiple Entry / Exit and Choice Based Credit System

| Year | Semester | Compulsory Courses (AECC) | | (0 | Core) | | Multidisciplinary (2 Credits) | Skill Enhancement Course(SEC) (4 Credits) | Value Added Course (2/4 Credits) | Projects | Total Credits |
|--------------------|--------------------|---|--|--|--|---|---|--|---|--|---------------------------|
| I Yr | I | English (4 Credits) | Principles of Management (4 Credits) | Financial Accounting (4 Credits) | Micro Economics (4 Credits) | Indian Ethos and Business Ethics (4 Credits) | | | Environmental Studies (4 Credit) | | 24 |
| 111 | П | Computer Application (4 Credits) | Macro Economics (4 Credits) | Cost Accounting (4 Credits) | Business Organization (4 Credits) | | Constitutional Values in Indian Constitution (2 Credits) | Organisation Behaviour (4 Credits) | | | 22 |
| | Exit Opt | tion with UG Certif | icate in relevant | Discipline/Subj | ect after Comple | tion of I Year (2 S | Semesters), provided t | he student secure 4 cre | dits during Sumn | ner Internship after IInd Sem | ester. |
| п | Ш | Communication Skills (4 Credits) | Marketing Management (4 Credits) | Statistical Methods for Business (4 Credits) | Corporate Accounting (4 Credits) | Production and Materials Managements (4 Credits) | | | Stock Market Operations (2 Credits) | | 22 |
| Yr | IV | Universal Human Values (4 Credits) | Financial Management (4 Credits) | Human Resource Mgmt. (4 Credits) | Mercantile Law (4 Credits) | | Cyber Crime and Protection (2 Credits) | Management of Financial Services (4 Credit) | | | 22 |
| | Exit Optio | n with UG Diploma | in relevant Disc | ipline/Subject a | fter Completion | of II Year (4 Sem | esters), provided the s | student secure 4 credits | during Summer | Internship after IVth Semest | er. |
| Ш | V | Leadership and Management Skills (4 Credits) | Elements of Taxes (4 Credits) | E Commerce (4 Credits) | Company Law (4 Credits) | Quantitative Technique for Business (4 Credits) | | | New Venture Development (2 Credits) | | 22 |
| Yr | VI | Professional Skills (4 Credits) | Management Accounting (4 Credits) | Elements of Auditing (4 Credits) | Personal Finance & Planning (4 Credits) | | Critical Thinking (2 Credit) | Social Entrepreneurship(4 Credit) | | | 22 |
| Total ((Upto ' | Credits VI Sem) | AECC (24 Credits) | | (84 (| Credits) | | Multidisciplinary (6 Credits) | SEC (12 Credits) | VAC (8 Credits) | | Total (134 Credits) |
| | | | Exi | it Option with U | | | | on of III Year (6 Seme | sters). | | |
| | | | | (Only | | - | ns.) with Research s and above in the firs | et six Semesters) | | | |
| | VII | Research Methodology (4 Credits) | Advertising & Sales Management (4 Credits) | Banking and Insurance (4 Credits) | International Finance (4 Credits) | | | | | Research Project (4 Credits) | 20 |
| IV Yr | VIII | | Indirect Taxes (4 Credits) | | Synopsis Writing & Seminar (4 Credits) | | | | | Research Project Major (12 Credits) | 20 |
| Tota | l Credits | AECC (24 Credits) | | (104 Credits) | | | Multidisciplinary (6 Credits) | SEC (12 Credits) | VAC (8 Credits) | (20 Credits) | Total (174 Credits) |
| | | | | | (For St | B.Com Degr | ree (Hons.) ng First Six Semesters |) | | | • |
| IV Yr | VII | Research Methodology (4 Credits) | Advertising & Sales Management | Banking and Insurance (4 Credits) | International Finance (4 Credits) | _ | | | | Comprehensive VIVA (4 Credits) | 20 |
| | VIII | | (4 Credits) Indirect Taxes (4 Credits) | Corporate Governance (4 Credits) | Industrial Law (4 Credits) | | | | | Project (8 Credits) | 20 |
| Tota | l Credits | AECC (28 Credits) | (. Crodits) | (108 Credits) | (. Crouts) | | Multidisciplinary (6 Credits) | SEC (12 Credits) | VAC (8 Credits) | (12 Credits) | Total (174 Credits) |



6.1 Program structure and detailed syllabus

The program structure is as per the framework given above:

Programme Structure for 4 year B.Com as per NEP 2020 Multiple Entry/Exit and Choice Based Credit System

Semester – I

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--------------------------------|------|----------------|-------------------|-------------------|---------|
| BC 101 | Principles of Management | Core | 100 | 30 | 70 | 4 |
| BC 102 | Financial Accounting | Core | 100 | 30 | 70 | 4 |
| BC 103 | Micro Economics | Core | 100 | 30 | 70 | 4 |
| BC 104 | Indian Ethos & Business Ethics | Core | 100 | 30 | 70 | 4 |
| BC 105 | English | AECC | 100 | 30 | 70 | 4 |
| BC 106 | Environmental Studies | VAC | 100 | 30 | 70 | 4 |
| Total | | | 600 | 180 | 420 | 24 |

Semester – II

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|------------------------------|------------------------|----------------|-------------------|-------------------|---------|
| BC 201 | Macro Economics | Core | 100 | 30 | 70 | 4 |
| BC 202 | Cost Accounting | Core | 100 | 30 | 70 | 4 |
| BC 203 | Business Organization | Core | 100 | 30 | 70 | 4 |
| BC 204 | Computer Application | AECC | 100 | 30 | 70 | 4 |
| BC 205 | Constitutional Values | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 206 | Organizational Behaviour | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |

Note for Exit Option:

• Students who opt to exit after completion of the I year and have secured 46 credits, in addition to one project of 4 credits at the end of I year will be awarded a UG Certificate.



Semester - III

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|---------------------------------------|------|----------------|-------------------|-------------------|---------|
| BC 301 | Marketing Management | Core | 100 | 30 | 70 | 4 |
| BC 302 | Statistical Methods for Business | Core | 100 | 30 | 70 | 4 |
| BC 303 | Corporate Accounting | Core | 100 | 30 | 70 | 4 |
| BC 304 | Productions & Materials Management | Core | 100 | 30 | 70 | 4 |
| BC 305 | Communication Skills | AECC | 100 | 30 | 70 | 4 |
| BC 306 | Stock Market Operations | VAC | 50 | 15 | 35 | 2 |
| Total | | | 550 | 165 | 385 | 22 |

Semester - IV

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|----------------------------------|------------------------|----------------|-------------------|-------------------|---------|
| BC 401 | Financial Management | Core | 100 | 30 | 70 | 4 |
| BC 402 | Human Resource management | Core | 100 | 30 | 70 | 4 |
| BC 403 | Mercantile Law | Core | 100 | 30 | 70 | 4 |
| BC 404 | Universal Human Values | AECC | 100 | 30 | 70 | 4 |
| BC 405 | Cyber Crime and Protection | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 406 | Management of Financial Services | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |

Note for Exit Option:

• Students who opt to exit after completion of the II year and have secured 90 credits, in addition to one project of 4 credits at the end of II year, will be awarded a UG Diploma



$\boldsymbol{Semester-V}$

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|---|------|----------------|-------------------|-------------------|---------|
| BC 501 | Elements of Taxes | Core | 100 | 30 | 70 | 4 |
| BC 502 | E Commerce | Core | 100 | 30 | 70 | 4 |
| BC 503 | Company Law | Core | 100 | 30 | 70 | 4 |
| BC 504 | Quantitative Technique for Managers | Core | 100 | 30 | 70 | 4 |
| BC 505 | Leadership & Management Skills | AECC | 100 | 30 | 70 | 4 |
| BC 506 | New Venture Development | VAC | 50 | 15 | 35 | 2 |
| Total | | | 550 | 165 | 385 | 22 |

Semester – VI

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|-----------------------------|------------------------|----------------|-------------------|-------------------|---------|
| BC 601 | Management Accounting | Core | 100 | 30 | 70 | 4 |
| BC 602 | Elements of Auditing | Core | 100 | 30 | 70 | 4 |
| BC 603 | Personal Finance & Planning | Core | 100 | 30 | 70 | 4 |
| BC 604 | Professional Skills | AECC | 100 | 30 | 70 | 4 |
| BC 605 | Critical Thinking | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 606 | Social Entrepreneurship | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |

Note for Exit Option:

• Students who opt to exit after completion of the III year and have secured 134 credits will be awarded a UG Degree.



B.Com Degree (Hons.) with Research

(Only for Students Securing 75% Marks and above in the first six Semesters)

Semester - VII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--------------------------------|---------|----------------|-------------------|-------------------|---------|
| BC R 701 | Research Methodology | Core | 100 | 30 | 70 | 4 |
| BC R 702 | Advertising & Personal Selling | Core | 100 | 30 | 70 | 4 |
| BC R 703 | Banking and Insurance | Core | 100 | 30 | 70 | 4 |
| BC R 704 | International Finance | Core | 100 | 30 | 70 | 4 |
| BC R 704 | Research Projects (Minor) | Project | 100 | 50 | 50 | 4 |
| Total | | | 500 | 170 | 330 | 20 |

Semester - VIII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|-----------------------------|---------|----------------|-------------------|-------------------|---------|
| BC R 801 | Indirect Taxes | Core | 100 | 30 | 70 | 4 |
| BC R 802 | Synopsis Writing & Seminar | Core | 100 | 30 | 70 | 4 |
| BC R 803 | Research Project (Major) | Project | 300 | 150 | 150 | 12 |
| Total | | | 500 | 210 | 290 | 20 |

Note for award of B.Com. (Hons.) with Research:

The student who secures 174 credits, including 12 credits from a research project will be awarded a UG degree B. Com. (Hons. with Research)



B.Com Degree (Hons.)

(For Students Completing First Six Semester)

Semester - VII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|-----------------------------------|------|----------------|-------------------|-------------------|---------|
| BC 701 | Research Methodology | AECC | 100 | 30 | 70 | 4 |
| BC 702 | Advertising & Personal Selling | Core | 100 | 30 | 70 | 4 |
| BC 703 | Banking and Insurance | Core | 100 | 30 | 70 | 4 |
| BC 704 | International Finance | Core | 100 | 30 | 70 | 4 |
| BC 705 | Comprehensive VIVA | VIVA | 100 | - | 100 | 4 |
| Total | | | 500 | 120 | 310 | 20 |

Semester – VIII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|-------------------------|---------|----------------|-------------------|-------------------|---------|
| BC 801 | Indirect Taxes | Core | 100 | 30 | 70 | 4 |
| BC 802 | Corporate Governance | Core | 100 | 30 | 70 | 4 |
| BC 803 | Industrial Law | Core | 100 | 30 | 70 | 4 |
| BC 804 | Project (Major) | Project | 200 | 100 | 100 | 8 |
| Total | | | 500 | 190 | 310 | 20 |

Note for award of B.Com. (Hons.):

The student who secures 174 credits, will be awarded a UG degree - B. Com. (Hons.)



Detailed Syllabus

I Semester

| Code No. | Paper | Туре | Total Marks | Internal Marks | Externa l Marks | Credits |
|----------|-----------------------------------|------|----------------|-------------------|--------------------|---------|
| BC 101 | Principles of Management | Core | 100 | 30 | 70 | 4 |
| BC 102 | Financial Accounting | Core | 100 | 30 | 70 | 4 |
| BC 103 | Micro Economics | Core | 100 | 30 | 70 | 4 |
| BC 104 | Indian Ethos & Business Ethics | Core | 100 | 30 | 70 | 4 |
| BC 105 | English | AECC | 100 | 30 | 70 | 4 |
| BC 106 | Environmental Studies | VAC | 100 | 30 | 70 | 4 |
| Total | | | 600 | 180 | 420 | 24 |



BC 101: Principles of Management

Course Objectives:

- 1. To gain an understanding of principles and functions of management.
- 2. To gain insights into history and development of management thought.
- 3. To analyze the managerial issues and problems arising in an organization

Course Contents:

| Unit I | Concept & functions of Management, evolution of management theories, scientific management |
|-----------|--|
| Unit II | Bureaucracy, behavioral approach, Quantitative approach and systems approach |
| Unit III | Decision Making – Meaning and Importance, Forms, Techniques and process of decision making |
| Unit IV | Planning – meaning and importance of planning. Types of plans, planning process |
| Unit V | Organizing – Meaning and principles, Types of Organization |
| Unit VI | Span of control- meaning and importance. Departmentalization, Authority-Centralization and decentralization of Authority |
| Unit VII | Meaning, job analysis, recruitment, selection |
| Unit VIII | Training- importance and types of training. |
| Unit IX | performance appraisals- meaning and purpose, compensation- meaning and importance |
| Unit X | Direction - Meaning, Requirement of effective direction |
| Unit XI | Communication - Types & Importance, Leadership - meaning, types of Leadership |
| Unit XII | Motivation - meaning, Theories of motivation - Maslow, Herzberg, Adam's Equity theory. |
| Unit XIII | Control: Meaning, Needs, Principles, Process and Techniques of management control |
| Unit XIV | Types of control, essentials of effective control system |
| Unit XV | Co-ordination : Meaning, Types and Principles of co-ordination |

Text Books:

- 1. P.C. Tripathi and P.N. Reddy, **Principles & Practices of Management**, Tata McGrawHill.
- 2. L. M. Prasad Principles & Practices of Management, Sultan Chand and Sons, New Delhi.
- 3. Gupta, C.B.; Management Concepts and Practices, Sultan Chand and Sons, New Delhi.



| CO | Statement |
|-----|---|
| | After completion of the course the students will be able to |
| CO1 | Define application of management concepts to understand the major internal features of a business system and the environment in which it operates. |
| CO2 | Know and explain the managerial actions of planning, organizing and controlling with an ethical look. |
| CO3 | Demonstrate critical and analytical thinking when presented with managerial problems and express their views and opinions on managerial issues |
| CO4 | Understand and analyze the HR requirement in the organization |
| CO5 | Analyze different motivational theories and choose best effective motivational strategies for the organization. Adapt the best communication strategies |



BC 102: Financial Accounting

Course Objectives:

- 1. To gain an understanding of principles and functions of management.
- 2. To gain insights into history and development of management thought.
- 3. To analyze the managerial issues and problems arising in an organization

Course Contents:

| Unit I | Definition, Basic Accounting Terminology Advantages Limitations, Branches, Dbjectives of Accounting, Process of Accounting,. |
|-----------|--|
| Unit II | Accounting Principles and standards: Accounting principles, |
| Unit III | Concepts and conventions. Difference between Bookkeeping & Accountancy, users of Accounting. |
| Unit IV | Journalizing Transactions: Recording of transactions in Journal. |
| Unit V | Rules of Debit and Credit, Journal entries. |
| Unit VI | Sub Division of Journal: Cash Book, Purchase book, Sales book, Returns book, B/R book, B/P book, Journal proper |
| Unit VII | Ledger Posting: Classification of Accounts Ledger Posting, Closing entries |
| Unit VIII | <i>Trial Balance:</i> Meaning and characteristics of a Trial Balance, Methods of preparing Trial balance. |
| Unit IX | Difference between Balance method and a Totals method. |
| Unit X | Provision for Discount on Debtors, Meaning and importance of Reserves, types of Reserves, Revenue Reserves and Capital Reserves, General Reserve and Specific Reserve, Secret Reserve. |
| Unit XI | Meaning, Characteristics of Depreciation, Methods of computing & Recording |
| Unit XII | Depreciation: Straight Line Method& written Down Value Method |
| Unit XIII | Preparation of Trading Account, Profit and Loss Account and Balance sheet. <i>Items of Adjustment:</i> Closing Stock, Outstanding Expenses, Prepaid or Unexpired Expenses, |
| Unit XIV | Accrued or Outstanding Income, Income Received in Advance, Bad Debts, Provision for Doubtful Debts, Dep., Provision for Discount on Debtors. |
| Unit XV | Manager's Commission, Interest on Capital, Interest on Drawings, Drawings of Goods by the Proprietor, Free Samples, Abnormal Losses, Goods sent on approval etc. |

Text Books:

- 1. Introduction to Accounting T. S. Grewal ,S. Chand& Co.
- 2. Advanced Accountancy S.N. Maheshwari

Suggested Readings:

- 1. Advanced Accountancy Shukla&Shukla . S. Chand & Co
- 2. Financial Accounting, Shah, Oxford Press
- 3. Financial Accounting Nees, Powar, Cengage learning



| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Differentiate between various Branches of accounting and Discuss the principles and concepts of accounting and book keeping. |
| CO2 | Record the Transactions in Journal and day books and apply rules of Debit and Credit. |
| CO3 | Classify and prepare various types of Accounts and summarize them into trial Balance. |
| CO4 | Define and list various kinds of Reserves and provisions and Discuss their role in Accounting. |
| CO5 | Apply accounting rules in determining financial results and preparation of financial statement |



BC 103: Micro Economics

Course Objectives:

This course enables the students:

- 1. To explain the basics of economics and describe its application in managerial problems.
- 2. To demonstrate the effect of demand and cost on business decisions and make a relation between cost and production.
- 3. To analyze different types of market and explain pricing decisions in the markets.

Course Contents:

| Unit I | Definition, methodology and scope of economics |
|-----------------|---|
| Unit II | Micro vs. macro, partial vs. general, static vs. dynamic, positive vs. normative, short run vs. long run. |
| Unit III | Basic concepts and precepts – economic problems, economic rationality, optimality |
| Unit IV | Theories of demand- demand function, law of demand |
| Unit V | Basic demand application and its uses in modern world |
| Unit VI | Concept of utility and utility theory-utility approach, indifference curve approach |
| Unit VII | Law of supply, supply- Chain function |
| Unit VIII | Price determination; shift of demand and supply, Elasticity of demand and supply; consumer surplus |
| Unit IX | Concepts of Production- production is quadrant |
| Unit X | Returns to factor, returns to scale |
| Unit XI | Cost and revenue concepts |
| Unit XII | Classification of markets-perfect competition; monopolistic and imperfect competition; monopoly, duopoly and oligopoly; cartels |
| Unit XIII | Labor supply and wage determination |
| Unit XIV | Role of trade unions and collective bargaining in wage determination; minimum wage legislation |
| Unit XV | Exploitation of labor |
| | The theory of rent, interest and profits |

Text Books:

- 1. Gould and Lazear Micro Economic Theory; AITBS; 1989
- 2. Lipsey Introduction to Positive Economics; ELBS
- 3. Samuelson Economics:

Suggest Readings

- 1. Bilas Microeconomic theory; McGraw Hill Intedn; 2nd edition
- 2. Hirshleifer Price Theory and Applications; Prentice Hall; 1978
- 3. Myneni, S.R. Principles of Economics; Allahabad law Agency; Faridabad
- 4. Dewett, K.K.Modern Economic Theory



| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Analyze economic problems and can correlate scarcity with the requirements |
| CO2 | Evaluate demand and can analyze cost in order to optimize cost-production combination. |
| CO3 | Understand the effects of supply and make a relation between supply and production. |
| CO4 | Recognize the existing market and can take appropriate decisions |
| CO5 | Analyze different theories of determination of factor prices, rent, interest, wages and profit |



BBA 104: India Ethos & Business Ethics

Course objectives:

- 1. To understand the elements of ethics and the importance of ethical decision making in business and society.
- 2. To explore the models that supports ethical decision-making.
- 3. To know the concept of corporate social responsibility and its role in business.

Course Contents

| Unit I | Indian Ethos | |
|-----------|--|--|
| | ndian Ethos: Need, purpose & relevance of Indian Ethos | |
| Unit II | Salient feature, Holistic Approach for Managers in Decision Making | |
| Unit III | Indian work ethos | |
| Unit IV | Indian Value System | |
| | Indian Values in management | |
| Unit V | Guna Theory (SRT i.e. Sat, Raj & Tam Model), theory of Sanskaras | |
| Unit VI | Life Goals or Purusharthas, Four Ashrams, Varna and Caste system, Doctrine of Karma | |
| Unit VII | Indian Ethical Theories and Management | |
| | Nature and Scope of Ethics, Psychological Basis of Ethics | |
| Unit VIII | Indian Ethical Theories -(a) Kautilya (b) Manu; Management lessons from Bhagvad Gita, Panchtantra | |
| Unit IX | Management of stress, Philosophy of Yoga and meditation and its modern relevance. | |
| Unit X | Introduction to Ethics | |
| | Ethics: Nature, scope and purpose of ethics; Type of Business Ethics | |
| Unit XI | Values - concepts, Relevance of values; Importance of Ethics & Values; Factors influencing business ethics | |
| Unit XII | Ethical decision making process, Utilitarianism | |
| Unit XIII | Ethical issues | |
| | Consumerism, unethical issues in sales, marketing, finance and technology | |
| Unit XIV | Competitive strategy, value systems, Work ethics | |
| Unit XV | Modern business ethics and dilemmas; Environmental Ethics – concerns & issues | |

Text Books:

- 1. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, Oxford University Press
- 2. Business Ethics: Fernando, Pearson Publication

Reference Books:

- 1. Business Ethics: CSV Murthy, Himalaya Publishing House.
- 2. Business Ethics and Professional Values: AB Rao, Excel Books



| CO | Statements |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Understand the concept of Indian ethos and different ethical dimensions for managerial Decision making |
| CO2 | Comprehension of the Indian value system-Jeevan Mulya |
| CO3 | Understand the management ideas from Panchratnas, Kautilya's Arthshastra & analyse the relevance of Bhagwad Gita in the overall development of organisation. |
| CO4 | Understand the basic framework of business ethics & professional ethics used in the organisation. |
| CO5 | Apply the knowledge of ethics in management in everyday life to make a balance between personal & professional life. |



BC 105: English

Objective

The Objective of this course is to develop capability of the student to write and speak in English correctly being the back bone of legal education.

Course Contents:

| Unit I | Transformation & Analysis of Sentence |
|-----------|--|
| | Elements of a sentence, Subject, predication, object, Types of Sentence: Simple |
| Unit II | Compound And Complex |
| Omt II | Compound And Complex |
| Unit III | Transactions of Sentences: |
| | Direct and indirect Narration |
| | Active and Passive Voice |
| Unit IV | Usage of Nouns, Pronouns |
| Unit V | Verbs, Adverbs |
| Unit VI | Adjectives, Conjunctions |
| Unit VII | Tenses |
| | Simple Past tense, Simple Present Tense, Simple future Tense, Past Continuous |
| Unit VIII | Present continuous, Future continuous, Past perfect, Present Perfect, Future Perfect |
| Unit IX | Past Perfect continuous, Present Perfect continuous, Future perfect continuous |
| Unit X | Comprehension passage |
| | Inferring facts, opinions |
| Unit XI | reasons, conclusion |
| Unit XII | General statements from Comprehension passage |
| Unit XIII | Application & Letter (Official-formal and informal) |
| Unit XIV | Application & Letter (Personal) |
| Unit XV | Paragraph writing (for developing better writing skill) |

Text books:

Wren and Martin-English Grammar

| CO | Statement |
|-----|--|
| | After completion of the course the students will be able to |
| CO1 | Understand the types and transactions of sentences |
| CO2 | Interpreting general grammatical usage of nouns , pronouns , verbs , adverbs , adjectives and conjunctions |
| CO3 | Understand the usage of all types of tenses |
| CO4 | Summarizing and journaling comprehension passage |
| CO5 | Articulating paragraph writing, applications and letter writing. |



VAC 001: Environmental Studies

Course Objective

It is concerned with the exploration, investigation and development of an understanding of the natural, human and social dimensions of local and wider environments. It provides opportunities to engage in active learning, to use a wide range of skills, and to acquire open, critical and responsible attitudes.

Course Contents:

| Unit I | Ecosystem – Introduction- Abiotic and Biotic components. Structure and functions |
|-----------|---|
| | Leosystem Indoduction- Abiotic and Diotic Components. Structure and functions |
| | of Ecosystem - Food Chain, Food web, Ecological pyramids, Energy flow and |
| | biogeochemical cycles |
| Unit II | Biodiversity – Values, Type and levels of Biodiversity. Causes of depletion. |
| | Conservation of biodiversity |
| | Water Pollution – Sources of water, water quality standards, type of pollutants – its |
| | sources and effects |
| | Air Pollution – composition of atmosphere, Air quality standards, Sources and |
| | adverse effects of air pollution, Greenhouse effect, global warming, acid rain, ozone depletion, |
| | Noise Pollution – Introduction, Level of noise, Sources and adverse effects of noise, |
| | Control of noise pollution |
| | Solid Waste Management - |
| | Municipal waste – Introduction, classification of solid waste, composition and |
| | characteristics of solid waste |
| | Collection conveyance and disposal of solid waste, recovery of resources. Sanitary land filling, Vermi-composting, incineration |
| | Biomedical waste – Generation, collection and disposal. |
| | Biomedical waste – Generation, concetton and disposar. |
| Unit IX | Non-Conventional energy sources- |
| | Introduction, renewable sources of energy; Potential of renewable energy resources |
| | in India. |
| | solar energy, wind energy, Energy from ocean, energy from biomass, geothermal |
| | energy and nuclear energy |
| Unit XI | Social Issues and Environmental Impact Assessment (EIA) |
| Unit XII | Sustainable development – Water Conservation, Rain Water Harvesting |
| Unit XIII | Public awareness and environmental education |
| Unit XIV | Environmental Legislations in India – Environmental Protection act-1986 |
| | Air (Prevention and control of Pollution) act, water (Prevention and control of |
| | Pollution) act, wilife protection act, Forest conservation act |

Text Books:

- 1. Agarwal Shikha, Suesh Sahu, Environmental Engineering and Disaster Management, Dhanpat Rai & Co., 2010
- 2. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc. 1989.



Suggested Readings:

- 1. . Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- 2. Cunningham, W.P, Cooper, T.H. Gorhani, E & Hepworth, M.T., Environmental Encycolopedia, Jaico Publishing House, Mubmbi, 2001.

| СО | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Recognise the impact of environmental depletion especially on ecosystem and biodiversity |
| CO2 | Identify factors causing land, water, air and noise pollution |
| CO3 | Determine the effects of pollution |
| CO4 | Develop keen understanding of non conventional energy source, solid waste management and technologies for sustainable development |
| CO5 | Understand the environment legislations in India |



Semester – II

| Code No. | Paper | Туре | Total Marks | Intern al Marks | External Marks | Credits |
|----------|--|------------------------|----------------|-----------------------|-------------------|---------|
| | Macro Economics | Core | 100 | 30 | 70 | 4 |
| BC 201 | | | | | | |
| | | | | | | |
| BC 202 | Cost Accounting | Core | 100 | 30 | 70 | 4 |
| BC 203 | Business Organization | Core | 100 | 30 | 70 | 4 |
| BC 204 | Computer Application | AECC | 100 | 30 | 70 | 4 |
| BC 205 | Constitutional Values in Indian Constitution | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 206 | Organizational Behaviour | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |



BC 201: Macro Economics

Course Objectives

This course enables the students:

- 1. To impart knowledge about Indian financial system and Indian financial market and its assets
- 2. To develop knowledge Money market and its players and instruments along with legal framework of Indian financial system
- 3. To introduce organizational structure of RBI and Monetary Policy

Course contents

| Unit I | Functions for money, classification, supply and demand for money, Effects of money on output and prices. Inflation and deflation. |
|-----------|---|
| Unit II | Money policy. Money markets and capital markets. |
| Unit III | Commercial banking- function, organization and operations. Central banking – functions and credit control. |
| Unit IV | Non-Banking financial institutions- meaning, role, between Banks and NBFI. |
| Unit V | Concept causes and policy measures of poverty |
| Unit VI | Economic interpretation of unemployment |
| Unit VII | Debate on state v. Markets. Public v. Private sector. |
| Unit VIII | Economic planning in India- meaning, significance of planning, size of the plans, strategy of plans, pattern of resources allocation, assessment of performance during plans. |
| Unit IX | Infrastructure and development. |
| Unit X | Free trade and protection. Fixed and flexible exchange rates |
| Unit XI | Balance of trade and balance of payments |
| Unit XII | International institutions- IMF, World Bank & WTO. |
| Unit XIII | New economic policy |
| Unit XIV | Structural adjustment programme (SAP) Second Generation Reforms |
| Unit XV | Regional Trading Blocks and Bilateral Trade Treatise |

Text books

- 1. Dwivedi D.N.: Macroeconomics Tata McGraw Hill; 2005
- 2. Shapiro E.: Macroeconomic Analysis Tata McGraw Hill; 2003
- 3. Seth M.L.: Money, Banking, International Trade and Public Finance.

Reference books

- 1. Dewett, K.K. Modern Economic Theory;
- 2. Myneni, S.R. Principles of Economics: Allahabad Law Agency, Faridabad
- 3. Bhatia, H.L. Public Finance;
- 4. Mishra, S.K. and V.K. Puri: Modern Macroeconomic Theory; Himalaya Publishing House; 2003
- **5.** Jhingan, M.L. Macroeconomic Theory.



| CO | Statement |
|-----|--|
| CO1 | Analyze the macroeconomic concepts & their relation to micro economic concept & its |
| | effect on the business & economy. |
| CO2 | Understand the concept of poverty, and Unemployment, evaluate & analyze these concepts and apply them in various changing situations in industry. Students would be able to apply various techniques of economics for better utilization of resources. |
| CO3 | Understand the issues in economic development and able to analyze the effect of infrastructure and economic policies on the economic development of a country. |
| CO4 | Understand the concept of international trade and able to analyze its impact on the growth of a country |
| CO5 | Understand & evaluate the New Economic Policies of Liberalisation, Globalisation and related issues. |



BC 202: Cost Accounting

Course Objectives:

This course enables the students:

- 1. To understand the basics of cost & understand the Treatments of Costs Under Different Situations
- 2. To understand methods and techniques of cost and Accounting.
- **3.** To develop expertise on the calculation of cost of production.

Course Contents

| Unit I | Meaning, Nature and Scope of Cost Accounting |
|-----------|---|
| Unit II | Techniques of Cost Accounting, Difference with Management Accounting and Financial Accounting |
| Unit III | Cost concepts and classification of cost |
| Unit IV | Element of costs, Total cost build up cost sheet |
| Unit V | ABC Technique, Stock Levels, Inventory Turnover, Purchase of Materials |
| Unit VI | Classification and Codification of Materials |
| Unit VII | Store Records, Inventory system |
| Unit VIII | Direct and Indirect Labour, Methods of Remuneration |
| Unit IX | Time and Piece rates, Incentive plan, Ie time, Over time |
| Unit X | Casual and Out workers, Labour Turnover |
| Unit XI | Meaning, Collection of overheads |
| Unit XII | Classification, Allocation of overheads |
| Unit XIII | Apportionment, Reapportionment of Overheads |
| Unit XIV | Unit costing, Job Batch costing |
| Unit XV | Contract costing, Process Costing-excluding inter process profits |

Text Books:

- 1. M N Arora, "Cost Accounting"
- 2. Tulsian, "Cost Accounting", Tata Mcgraw Hill

Suggested Readings:

- 1. Cost Accounting, Horngrem, Datar, Foster, Prentice Hall
- 2. Cost Accounting, Banerjee, Prentice Hall



| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Recognize and classify various Cost concepts and elements of cost to prepare cost sheet for the business entity. |
| CO2 | Apply various Inventory control techniques for cost reduction and smooth functioning of business |
| CO3 | Apply various labor control Techniques for cost reduction and smooth functioning of business. |
| CO4 | Explain meaning of Overheads. Classify, Allocate, Apportion and Reapportion various overheads to calculate cost. |
| CO5 | Apply costing methods and costing techniques appropriately as per the nature of business and the requirement of the firm and prepare cost sheets |



BC 203: Business Organization

Objectives

To familiarize the students with the concept of entrepreneurship and the role of Government and other agencies providing finance and other assistance

Course Contents

| Unit I | Origin and development of entrepreneurship in India |
|------------------|---|
| Unit II | Problems and suggestions regarding entrepreneurship in India. |
| Unit III | Role of RIICO and District Industrial Centers. |
| Unit IV | Significance and establishment of business organization (Consideration and steps only). |
| Unit V | Business Environment. Business Ethics. Need and importance of Finance. |
| Unit VI | Sources of Finance. A brief study of Rajasthan Finance Corporation |
| Unit VII | Origin, development and activities of stock exchanges in India.A brief study of SEBI |
| Unit VIII | NSE. Concept, objectives, forms and kinds of Business Combination, |
| Unit IX | Combination Movement in India |
| Unit X | Modern methods of Advertisement and Publicity |
| Unit XI | Significance and evils of advertisement. |
| Unit XII | Current Scenario of Advertisement and Publicity |
| Unit XIII | Concept of Welfare State, |
| Unit XIV | Government Assistance to Industries in India |
| Unit XV | Industrial Policy, Industrial Democracy. |

Text Books:

- 1. Y.K. Bhushan: Business Organization.
- 2. S.C. Saxena: Business Administration (SahityaBhawan, Agra)

Suggested Readings

- 1. C.B. Gupta: Business Organisation (National Publishing House, New Dehli)
- 2. Mathew, Sharma, Mehta: Business Organization (Sheel Write Well (P) Ltd. Jaipur

| CO | Statements |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | To familiarize the students with the concept of entrepreneurship. |
| CO2 | To understand the role of Government and other agencies in providing finance and other |
| | assistance. |
| CO3 | To understand the concept and origin of Stock Exchange in India. |
| CO4 | To understand the concept of Advertisement and Publicity in the business organization |
| CO5 | To understand the concept of welfare state and industrial policy |



BC 204: Computer Application

Course Objectives:

- 1. Understand basic concepts and terminology of information technology.
- 2. Have a basic understanding of personal computer and acquire knowledge about generation of computers and types of computers.
- 3. Identify uses of spreadsheets in Managerial application.

Course Contents

| Unit I | Basic Knowledge of Computer & Computer Hardware's. |
|----------------|---|
| | Know the various indicators, switches and connectors used in Computers. |
| | Familiarize the layout of SMPS, motherboard and various Disk Drives |
| Unit II | Configure Bios set up options. |
| | Install various secondary storage devices with memory partition and formatting. |
| | Know the various types of printer installation and to hane the troubleshooting ability |
| Unit III | Assemble PC system and checking the working condition. |
| | Installation of Dual OS in a system. |
| | Configure Internet connection and use utilities to debug the network issues |
| Unit IV | . MS WORD |
| | • Preparing a neat aligned, error free document, add header and footer, also |
| | perform find replace operation and define bookmarks. |
| | • Preparing documents with special effects and adding new Symbols and frames. |
| Unit V | Preparing documents with inserts pictures objects and database. |
| | • Preparing tables |
| | |
| Unit VI | Perform mail merger operation and preparing labels. |
| | • Type the text, change the font size at 20, Align the text to left, right and justify |
| | ¢re and underline the text. |
| | |
| Unit VII | Prepare a job application letter enclosing your bio-data |
| | • Type the text, check spelling and grammar, bullets and numbering list items. |
| TT *4 \$7777 | MC POWER POWE |
| Unit VIII | . MS POWER POINT |
| | • Prepare a power point presentation with at least five slides for department |
| Unit IX | inaugural function. Draw an organization chart with minimum three hierarchical levels |
| Unit X | Design an advertisement campaign with minimum three slides |
| Unit XI | Insert an excel chart into a power point slide |
| Unit XII | MS EXCEL |
| | • Entering and printing worksheet. |
| | Entering and printing worksheet. |
| Unit XIII | Worksheet using formulas |
| Unit XIV | |
| | Worksheet Manipulation for electricity bill preparation Drawing graphs to illustrate class performance. |
| | Drawing graphs to illustrate class performance |
| Unit XV | An excel worksheet contains monthly Sales Details of five companies. |
| | 1 m that working the monthly built betting of the companies. |



Text Books:

- 1. Sinha, Kr. Pradeep and PreetiSinha; Foundations of Computing, BPB Publication.
- 2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications.

Suggested Readings:

- 1. Leon and Leon; Introduction to Information Technology, Leon Tech World.
- 2. Jain, V.K.; Computers and Beginners

| CO | Statement |
|-----|--|
| | Know and explain about the evolution of computer systems and its basic components. |
| CO1 | |
| CO2 | Explain with the help of a diagram, peripheral devices of a computer |
| CO3 | Describe the basic networking concepts |
| CO4 | Understand and apply word based and technologies used in the field of management |
| CO5 | Understand and Apply formatting and editing features to enhance worksheets |



BC 205: Constitutional Values in Indian Constitution

Course Objectives:

Understand the values of Constitutional form of Governance those are to safeguard the human rights of every citizen of the Country and to pursue the analytical and critical study of the Constitution of India in terms of these values with its functional dimensions carried out in course of time through the instrumentalities of the State since the inception of the Constitution of India.

| Unit I | Lassize faire theory - concept of Freedom |
|----------------|---|
| | Liberty, Equality, Fraternity, Secularism, Socio-Economic Justice, Universal |
| | franchise |
| TI .º4 TT | |
| Unit II | Human Dignity. Rule of law, Sovereignty, limited government, separation of |
| | powers, federalism, Individual rights. |
| Unit III | Constitutional governance in India: Republican Democracy |
| | Legal values of democracy; Freedom, Equality, Separation of Power and Rule of |
| | Law, Freedom and Equality |
| Unit IV | Right to life (Article 21) Right of persons in custody and preventive detention laws |
| | (Articles 22) Freedom of religion (Articles 25-28) Cultural and educational Rights of |
| | Minorities(Articles 29-30) Right to Equality (Articles 14-18) discriminatory justice |
| | Fundamental freedoms (Articles19) |
| Unit V | Legal values of democracy; Separation of Power and Rule of Law |
| | Parliament and State Legislatures; Union and State Executive List challenges to |
| | separation of power in India context |
| Unit VI | Rule of Law; Independent and integrated judiciary- Power of Judicial Review; |
| | theory of basic structure Right to constitutional Remedies, Writs |
| Unit VII | Socio-Economic Justice and Universal Franchise |
| | Preamble; Directive principles of the State (Articles 36-51) |
| Unit VIII | Fundamental duties (Article 51 A) |
| | Role of Election Commission in Democratic Process |

Text Books:

- 1. V.N. Shukla, Constitution of India, Eastern Book Agency, 2014
- 2. M.P. Jain, Indian Constitutional Law, Lexis Nexis, 2013

Suggested Readings:

- 1. D.D. Basu, *Introduction to the Indian Constitution of India*, Prentice Hall of India Private Ltd., New Delhi, 1994
- 2. H. M. Seervai, Constitutional Law of India, Universal Law Publishing Co., Reprint, 2013
- 3. Glanville Austin, *Indian Constitution-Cornerstone of the Nations*, Oxford University Press, 1999
- 4. P.M. Bakshi, *The Constitution of India*, Universal Law Publishing Co., 2014

Course Outcomes: - At the end of the course, a student will be able to understand:

| CO1 | Concept of 'State' in reference to the fundamental rights. |
|-----|--|
| CO2 | The fundamental rights and the procedure for compliance of fundamental rights and |
| | Writ jurisdiction of Supreme Court and high court under Article 32 and 226. |
| CO3 | The duty of state and inter- relationship between fundamental rights and directive |
| | principles. (L1)Apply the theories of Basic Structure in general. |
| CO4 | State responsibility towards its citizens |
| CO5 | Detailed analysis of directive principles and its enforcement. |



BC 206: Organizational Behavior

Course Objectives:

- 1. To understand the basics of organizational behavior, nature of organizational behavior and its objective
- 2. To explain the impact of different parameters on individuals and the relation between individuals and their environment
- 3. To analyze different types of personality theories, motivational theories and an analysis of individual behavior

Course Contents

| Unit I | Concept and nature of Organization Behavior | | | | | | |
|-----------|--|--|--|--|--|--|--|
| Unit II | Learning objectives; Definition and Meaning; Key elements; Scope of Organization Behavior | | | | | | |
| Unit III | Why study Organizational Behavior; New challenges of OB Manager. | | | | | | |
| Unit IV | Meaning of Personality. Theories of Personality – The Jungian framework, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment of Personality. | | | | | | |
| Unit V | Perception—Meaning and definition, Perceptual process, perceptual errors Attitude-Meaning and dimensions of Attitude- Job Satisfaction, Organizational commitment. | | | | | | |
| Unit VI | Learning-Meaning and Importance of learning, Approaches to learning- classical Conditioning, Operant Conditioning, Social Learning. | | | | | | |
| Unit VII | Motivation: meaning and importance, Theories of motivation | | | | | | |
| Unit VIII | Conflict: Meaning of Conflict, Stages of Conflict, and Strategies for managing conflict. | | | | | | |
| Unit IX | Leadership: Leadership and management, Leadership styles, Traits and skills of Leaders, transformational transactional & Charismatic Leadership. | | | | | | |
| Unit X | Culture: Meaning and Functions of Organizational culture, managing Organizational culture. | | | | | | |
| Unit XI | Organizational structure: Elements of organization Structure- Centralization and decentralization, Differentiation and Integration, Mechanistic and Organic structure | | | | | | |
| Unit XII | Organizational design structures- Traditional and modern Organizational structures. | | | | | | |
| Unit XIII | Meaning and importance of organizational change, internal and external changes | | | | | | |
| Unit XIV | Models of planned change- system model, Lewin's Force Field Analysis. | | | | | | |
| Unit XV | Resistance to change, overcoming Resistance. | | | | | | |



Text Books:

- 1. Robbins, Judge, Sanghi "Organizational Behavior" 12th ed. Prentice Hall New Delhi
- 2. Margie Parikh and Rajen Gupta "Organizational Behavior" McGraw Hill

Suggested Readings:

- 1. Udai Pareek, "Understanding Organizational Behaviour" Oxford University Press.
- 2. L M Prasad "Organizational Behavior" Sultan Chand & Sons Publication

| CO | Statement | | | | | |
|-----|---|--|--|--|--|--|
| | After completion of this course, students will be able to: | | | | | |
| CO1 | Understand the principal concepts and theories of Organizational Behavior and recognize the individual and group behavior in the organization | | | | | |
| CO2 | Describe, analyze and understand personality types, perception and learning process on human behavior. | | | | | |
| CO3 | Understand different motivational theories and analyse motivational strategies used in a variety of organizational settings. | | | | | |
| CO4 | Review and examine the organization system, including structure, culture, human resources and change. | | | | | |
| CO5 | Understand and analyze change in the organizations and apply a proactive and holistic approach toward dealing with employee resistance towards change | | | | | |



Semester – III

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--|------|----------------|-------------------|-------------------|---------|
| BC 301 | Marketing Management | Core | 100 | 30 | 70 | 4 |
| BC 302 | Statistical Methods for Business | Core | 100 | 30 | 70 | 4 |
| BC 303 | Corporate Accounting | Core | 100 | 30 | 70 | 4 |
| BC 304 | Productions & Materials Management | Core | 100 | 30 | 70 | 4 |
| BC 305 | Communication Skills | AECC | 100 | 30 | 70 | 4 |
| BC 306 | Stock Market Operations | VAC | 50 | 15 | 35 | 2 |
| Total | | | 550 | 165 | 385 | 22 |



BC 301: Marketing Management

Course Objectives

This course enables the students:

- 1. To understand the nature and significance of the Marketing Function and the Marketing management process.
- 2. To gain knowledge about the key aspects of the Buying Behavior of consumers and develop an understanding of the STP Process.
- 3. To explain the factors affecting various products, pricing, channel management and Marketing communication decisions.

Course Contents

| Unit I | Meaning, Nature & Scope of Marketing, Marketing in a Changing World. |
|-----------|--|
| Unit II | Strategic Planning of the Marketing Process, Production concept, Product concept |
| Unit III | Selling concept, Understanding Marketing Environment. |
| Unit IV | Consumer Behaviour, Business Markets, Business Buyer Behaviour, |
| Unit V | Institutional and Government Markets |
| Unit VI | Participants, Major influence and Purchasing Process |
| Unit VII | Market segmentation process |
| Unit VIII | Identifying and evaluation segments |
| Unit IX | Market targeting and positioning for competitive advantage. |
| Unit X | Product: Managing the product, product planning, product mix, deciding |
| Unit XI | Product Policy, product line decisions, product differentiation. |
| Unit XII | Concept of product Life Cycle, new product development process. |
| Unit XIII | Nature and functions of distribution channels, Channel Management |
| Unit XIV | Decisions: Retailing and Wholesaling |
| Unit XV | Promotion decisions: Promotion mix, advertising and personal selling. |

Text Books:

- 1. Philip Kotler, Marketing Management: Analysis Planning, Implementation & Control, Prentice Hall of India.
- 2. RamaswamyNamakumari Marketing Management

Suggested Readings:



- 1. RajanSaxena, Marketing Management, McGraw Hill.
- 2. Michael J. Baker, Marketing: Strategy and Management, Macmillan Press Ltd.
- 3. Kotler, Armstrong; Principles of Marketing, Pearson Education.

| CO Statement After the completion of this course, students will be able to: CO1 List the core concepts of marketing and the goals of the Marketing function CO2 Determine the buying behavior of a given target market segment CO3 Identify and evaluate target segments CO4 Determine product and pricing policy CO5 Summarize the nature and functions of distribution channels | | |
|---|-----|---|
| CO1 List the core concepts of marketing and the goals of the Marketing function CO2 Determine the buying behavior of a given target market segment CO3 Identify and evaluate target segments CO4 Determine product and pricing policy | CO | Statement |
| CO2 Determine the buying behavior of a given target market segment CO3 Identify and evaluate target segments CO4 Determine product and pricing policy | | After the completion of this course, students will be able to: |
| CO3 Identify and evaluate target segments CO4 Determine product and pricing policy | CO1 | List the core concepts of marketing and the goals of the Marketing function |
| CO4 Determine product and pricing policy | CO2 | Determine the buying behavior of a given target market segment |
| 1 1 01 7 | CO3 | Identify and evaluate target segments |
| CO5 Summarize the nature and functions of distribution channels | CO4 | Determine product and pricing policy |
| | CO5 | Summarize the nature and functions of distribution channels |



BC 302: Statistical Methods for Business

Course Objectives

- 1. To understand the importance of data and how to collect, organize and summarize those data.
- 2. To describe preliminary statistical techniques to solve problems and impart the knowledge of interpreting the result of data analysis.
- 3. To enable the students in terms of understanding the statistical aspects related to business thereby enhancing their skills in this regard.

| Unit I | Growth of statistics, definition, scope, function and limitation of statistics Collection |
|-----------|---|
| Unit II | Editing of data, sample and census survey |
| Unit III | Collection of primary and secondary data. |
| Unit IV | Meaning Objective and characteristics of Classification, |
| Unit V | Bases, frequency distribution |
| Unit VI | Simple and manifold distribution |
| Unit VII | Introduction, Objecting of averaging |
| Unit VIII | Calculation of Mean, Median, and Mode in different serieses, |
| Unit IX | Uses and limitation of averages |
| Unit X | Absolute and relative measures of dispersion |
| Unit XI | Range, quartile deviation, mean Deviation, standard deviation |
| Unit XII | Coefficients, uses and interpretation of Measures of dispersion. |
| Unit XIII | Meaning and uses of index numbers, simple and weighted price index numbers |
| Unit XIV | Method of construction of index numbers |
| Unit XV | Selection of variables, base, weights, Fishers ideal index number. |

Text Books:

- 1. S. P. Gupta Statistical Methods, Sultan Chand \$ Sons
- 2. Levin, Rubin Statistics for Management, Prantice Hall

Suggested Readings:

- 1. Khanna and Gupta, Prantice Hall
- 2. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill



| CO | Statement |
|-----|---|
| | After the completion of this course, students will be able to: |
| CO1 | Describe the need for data analysis and formulate the statistical problem and solve it. |
| CO2 | Define basic statistical tools which are useful for managerial decision making. |
| CO3 | Calculate and Interpret the results of statistical analysis for improved managerial decision making |
| CO4 | Compare magnitudes of aggregates of related variables |
| CO5 | Determine and report the relationship between the variables. |



BC 303: Corporate Accounting

Course Objectives:

The primary objective of the course is to familiarize the students with the basic technique of preparing and presenting the corporate accounts for user of accounting information

Course Contents

| Unit I | Accounting principles, concepts and conventions |
|------------------|--|
| Unit II | Issue of Equity shares and preference shares |
| Unit III | Issue of right shares. Buy-back of shares |
| Unit IV | Redemption of Preference shares |
| Unit V | Issue of debentures |
| Unit VI | redemption of debentures |
| Unit VII | Acquisition of business. Pre and post incorporation profit. |
| Unit VIII | Final accounts of companies |
| Unit IX | Disposal of profits. Capitalization of profits |
| Unit X | Issue of bonus shares |
| Unit XI | Meaning and types of goodwill |
| Unit XII | various methods of valuation of goodwill |
| Unit XIII | Valuation of shares by different methods |
| Unit XIV | Internal reconstruction of companies (Excluding preparation of internal reconstruction schemes). |
| Unit XV | Liquidation of companies |

Text Books:

- 1. S.N. Maheshwari- Advanced Accounting
- 2. R.L. Gupta- Advanced Accounting

| CO | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Understand the features of Shares |
| CO2 | Understand about the concept of issue and redemption of shares and debenture |
| CO3 | Understand and compute the final account of companies |
| CO4 | Compute the concept of valuation of goodwill and shares |
| CO5 | Explain and illustrate the concepts of Internal reconstruction and liquidation of companies |



BBA 304: Production & Materials Management

Course Objectives

This course enables the students:

- 1. To understand appropriate decision making concepts about facility location and facility layout.
- 2. To understand concepts of basic functions of purchase, store, inventory control etc
- 3. To explore and understand the knowledge of production planning and control.

Course Contents

| Unit I | Production Management |
|-----------|--|
| | Concept, Scope, Importance |
| Unit II | Approaches in Production Management, concepts of material management |
| Unit III | 5Ms, Importance, Centralization & decentralization |
| | |
| Unit IV | Factory Planning |
| | Concept, Importance, Factor responsible for locating factory |
| Unit V | Factory building, Stores management |
| Unit VI | Storage methods |
| Unit VII | Plant Layout |
| | Types of Plant Layout, Factors affecting Plant Layout |
| Unit VIII | Production System, Stock verification |
| Unit IX | Codification, standardization |
| Unit X | Production Planning and Control |
| | Function, Materials requirement |
| Unit XI | Inventory system, Forecasting of inventory, Scheduling \$ Controlling |
| Unit XII | EOQ Analysis, make or buy decisions, Product Assurance –Quality Management |
| Unit XIII | Plant Maintenance |
| | Meaning |
| Unit XIV | Importance |
| Unit XV | Classification of maintenance activities |

Text Books:

- 1. R.B.Khanna, Production and Operation Management Prantice Hall Publication
- 2. Adam Jr Ebert, Production and Operation Management Prantice Hall Publication

Reference Books:

- 1. BuffaSarin Modern Production/ Operations Management, John Wiley \$ Sons
- 2. S.N.Charry Production and Operation Management, McGraw Hill
- 3. AswathappaBhat Production and Operation Management Himalya Publishing House



| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Apply production and material management concepts in manufacturing and service industry. |
| CO2 | Apply and implement the knowledge of different Store and location decisions in real life situations. |
| CO3 | Analyze different layouts and stock verification techniques in practical situations of manufacturing industry. |
| CO4 | Adapt various quality measures and Compute inventory control techniques in manufacturing industry. |
| CO5 | Analyze and apply skills in operations function to improve plant maintenance. |



BC 305: Communication Skills

Course Objectives:

- 1. To identify common communication problems that may be holding learners back
- 2. To identify what their non-verbal messages are communicating to others
- 3. To understand role of communication in teaching-learning process
- 4. To learn to communicate through the digital media
- 5. To understand the importance of empathetic listening
- 6. To explore communication beyond language.

Course Contents:

| Unit I | Techniques of effective listening |
|-----------|---|
| Unit II | Listening and comprehension, Probing questions |
| Unit III | Barriers to listening |
| Unit IV | Speaking: Pronunciation, Enunciation, Vocabulary, Fluency, Common Errors |
| Unit V | Meaning of non-verbal communication, Introduction to modes of non-verbal communication, Breaking the misbeliefs, |
| Unit VI | Open and Closed Body language, Eye Contact and Facial Expression Hand Gestures, Do's and Don'ts, Learning from experts, Activities-Based Learning |
| Unit VII | Techniques of effective reading, Gathering ideas and information from a given text: Identify the main claim of the text, Identify the purpose of the text, Identify the context of the text, Identify the concepts mentioned, |
| Unit VIII | Evaluating these ideas and information: Identify the arguments employed in the text |
| Unit IX | Identify the theories employed or assumed in the text, Interpret the text: To understand what a text says, To understand what a text does, To understand what a text means. |
| Unit X | Clearly state the claims, Avoid ambiguity, vagueness, unwanted generalisations and oversimplification of issues, Provide background information, Effectively argue the claim, Provide evidence for the claims, |
| Unit XI | Use examples to explain concepts, Follow convention, Be properly sequenced, Use proper signposting techniques, Be well structured: Well-knit logical sequence, Narrative sequence, Category groupings. |
| Unit XII | Different modes of Writing: E-mails, Proposal writing for Higher Studies, Recording the proceedings of meeting: Any other mode of writing relevant for learners |
| Unit XIII | Role of Digital literacy in professional life: Trends and opportunities in using digital technology in workplace, Internet Basics, Introduction to MS Office tools: Paint, Office, Excel ,.PowerPoint |
| Unit XIV | Introduction to social media websites, Advantages of social media, Ethics and etiquettes of social media. |
| Unit XV | How to use Google search better, Effective ways of using Social Media, Introduction to Digital Marketing |

Text Books:

1. Sen Madhuchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi



2. Silvia P. J. (2007), *How to Read a Lot*, American Psychological Association, Washington DC

Suggested Readings:

- 1. Public Speaking, Michael Osborn and Suzanne Osborn, Biztantra
- 2. Handbook of Practical Communication Skills-Chrissie Wrought, published by Jaico Publishing House.

| СО | Statement | |
|-----|--|--|
| | After completion of this course, students will be able to: | |
| CO1 | Adapt effective listening skills | |
| CO2 | Learn and demonstrate effective speech. | |
| CO3 | Learn and demonstrate effective reading skills | |
| CO4 | Know and practice effective writing skills | |
| CO5 | Understand and recognize the importance of digital literacy and social media | |



VAC 002: Stock Market Operations

Course Objectives

- 1. To learn from basics to advance concepts of stock market
- 2. To learn to make money from SM, Gold & Real Estate
- 3. To know practically to open account & start investing

Course Contents:

| Why to Learn and Invest in the Securities Markets? |
|--|
| Basics of Securities Market; |
| Career Opportunities in Stock Market |
| Business of Stock Market; |
| Mindset for Investing; |
| Management of Risk in SM |
| How to Open 3 in 1 Trading Account? |
| How to buy sell shares for investment, trading? |
| Mathematics of SM |
| Fundamental Analysis-Economic, Industry, Company; |
| When to Buy or Sell Shares using Technical Analysis? |
| Special Strategies for Investment in Shares; |
| New Issues, How to Make Money? |
| Miscellaneous issues in SM |
| How to Build Wealth with Exchange Traded Funds; |
| Building Wealth with Mutual Funds |
| Taxation of Shares, MFs, ETFs & F&O |
| Introduction to Future, Options, Greeks |
| Haning Grievances and Complaints |
| Introduction to Nifty Indices |
| How to Earn Part-time from SM as a Student |
| How to Retire as Crorepati |
| How to Make Money from Gold |
| How to Make Money from Real Estates |
| |

Text Books:

- 1. GB Baligar, Stock Market Operations, Ashok Prakashan
- 2. Gitman and Joehnk, Fundamentals of Investing, Pearson.

Suggested Books:

1. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.

| CO | Statements |
|-----|---|
| CO1 | Understand the basics of Securities Markets and Management of Risk |
| CO2 | Analyse the stocks using Fundamental Analysis and do technical analysis for |
| | buying and selling the shares |
| CO3 | Understand the strategies for investing in SM to generate wealth |
| CO4 | Have the knowledge of Future, Options and Nifty indices |
| CO5 | To be able to make money through ETFs, Mutual funds, Gold and Real Estates |



Semester - IV

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|----------------------------------|------------------------|----------------|-------------------|-------------------|---------|
| BC 401 | Financial Management | Core | 100 | 30 | 70 | 4 |
| BC 402 | Human Resource management | Core | 100 | 30 | 70 | 4 |
| BC 403 | Mercantile Law | Core | 100 | 30 | 70 | 4 |
| BC 404 | Universal Human Values | AECC | 100 | 30 | 70 | 4 |
| BC 405 | Cyber Crime and Protection | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 406 | Management of Financial Services | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |



BC 401: Financial Management

Course Objectives

- 1. To develop an understanding about the scope of financial management with understanding the concept of wealth maximization in modern fast changing complex business world
- 2. To give knowledge about the analysis of changes in financial position of corporate entity and develop capabilities in solving complex managerial problems as a business manager
- 3. To impart knowledge on capital budgeting decision making with a basic concept of different techniques to appraise business projects

Course Contents

| Unit I | Meaning, Scope, Function & Objective of Financial Management, Decision Making |
|-----------|--|
| Unit II | Role and Functions of Financial Manager in a company; |
| Unit III | Profit Vs. Wealth Maximization, Significance of Financial Management, |
| Unit IV | Capital Structure: Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, |
| Unit V | Optimum Capital Structure, Factors Determining Capital Structure (Excluding theories of Capital Structure) |
| Unit VI | Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital. |
| Unit VII | Concept, Importance of Capital Budgeting, Features of Capital Budgeting |
| Unit VIII | Objectives of Capital Budgeting, Appraisal Methods: Payback period |
| Unit IX | Average rate of return, Discounted Cash Flow techniques |
| Unit X | Management of Cash- Meaning & Motive for holding Cash, Objectives of Cash Management, Factors affecting level of cash. |
| Unit XI | Management of Receivables-Meaning, objectives &Factors affecting investments in Receivables. |
| Unit XII | Management of Inventories-Meaning, Objectives, Importance of Inventory management, Technique of inventory control |
| Unit XIII | Concept of Working Capital: Traditional Concept and operating Cycle Concept |
| Unit XIV | Types of Working Capital, Significance of Working Capital, Determinants of Working Capital |
| Unit XV | Estimating Working Capital Requirements: Operating Cycle Method and Forecasting Net Current Assets Method. |

Text Books:



- 1. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
- 2. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 3rd Edition.

Suggested Readings:

- 1. Hampton, Joh. J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.
- 2. Horne Van C. & Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
- 3. PandeyI. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003

| CO | Statement |
|-----|--|
| | After completion of this course, students will be able to: |
| CO1 | Analyze and evaluate the financial system and financial environment of the organization |
| CO2 | Assess the capital structure of the organization and evaluate the profitability condition |
| CO3 | Apply the techniques of capital budgeting for selecting best investment opportunities |
| CO4 | Understand the basic concept and importance of Management of Current Assets in an organisation |
| CO5 | Apply the concept of working capital management in the organization |



BC 402: Human Resource Management

Course Objectives

- 1. To equip the students with knowledge, skills and competencies required to manage people.
- 2. To acquaint the students with various functions and processes related to human resource management.
- 3. To provide conceptual framework required for human resource planning and development.

Course Contents

| Unit I | Introduction, Concept, nature, scope, objectives and importance of HRM |
|-----------|---|
| Unit II | Challenges of HRM; Personnel Management |
| Unit III | Personnel Management vs. HRM. Role of HRM in strategic management. |
| Unit IV | Human Resource Planning, HR Planning; Job analysis – job description and job specification; |
| Unit V | Recruitment – sources and process; selection process |
| Unit VI | Tests and interviews; placement and induction. |
| Unit VII | Training ,Concept and importance of training; types of training; |
| Unit VIII | Training, methods of training; design of training programme |
| Unit IX | Evaluation of training effectiveness |
| Unit X | Performance Appraisal and Internal Mobility Objectives, importance and methods of performance appraisal and Employee counseling |
| Unit XI | Limitations of performance appraisal methods, 360 degree appraisal technique; |
| Unit XII | Promotion and Transfer of Employees. |
| Unit XIII | Compensation and Maintenance, Compensation: job evaluation – concept, process and significance |
| Unit XIV | Components of employee remuneration; overview of employee |
| Unit XV | welfare, health and safety, social security |

Text Books:

- 1. Aswathappa, K.; **Human Resource and Personnel Management** Tata McGraw Hill Publishing Company.
- 2. D'Cenzo, David A & Stephen P.Robbin, **Personnel Human Resource Management**, Prentice Hall of India.

Suggested Readings:



- 1. Chhabra, T. N; **Human Resource Management**; DhanpatiRai and Co. Pvt. Ltd New Delhi.
- 2. Dr. Gupta, C. B.; **Human Resource Management**, Sultan Chand and Sons, New Dehli.

| CO | Statement |
|-----|---|
| | After completion of the course the students will be able to: |
| CO1 | Understands theoretical concepts and framework required for effective Human Resource Management and Explain an overview on various functions and processes of human resource management |
| CO2 | Understand theoretical concepts of Human Resource planning and identify the human resource needs of an organization and plan accordingly for procurement of Human Resource. |
| CO3 | Define & Discuss Training needs for employees and apply suitable training methods to fulfil those needs. |
| CO4 | Discuss & Use various Performance appraisal and Employ counselling techniques in organization for development of employees. |
| CO5 | Explain various components of employee remuneration and list employee welfare, social security, health and safety measures. |



BC 403: Mercantile Law

Course objectives:

This course enables the students:

- 1. To explain the concept of contract, performance of contract and breach of contract.
- 2. To understand the provisions of special contracts and The sale of goods Act.
- 3. To develop understanding of partnership business.

Course Contents

| Unit I | Meaning & Nature of contract, Types of Agreement, Difference between agreement and contract |
|-----------|---|
| Unit II | Essentials of a valid contract- offer, Acceptance, capacity to contract, Free consent, consideration, |
| Unit III | Possibility of performance, Writing and Registration etc. |
| Unit IV | The Indian Contract Act 1872- II Agreements expressly declared void, Quasi Contracts |
| Unit V | Performance of contract, Discharge of contract |
| Unit VI | Remedies for breach of contract |
| Unit VII | Special Contract Contract of Bailment- Rights & duties of bailor & Bailee, |
| Unit VIII | Contract of Pledge. Rights & duties of Pawner& Pawnee, |
| Unit IX | Contracts of Agency-Formation & Termination of Agency. |
| Unit X | The Sale of Goods Act 1930 Definition of Sale & Goods, Essentials of valid contract of Sale of Goods, |
| Unit XI | Conditions & warranties, passing of property |
| Unit XII | Rule of caveat emptor & its exceptions, Rights of unpaid seller, Remedies for breach of contract. |
| Unit XIII | The Indian Partnership Act 1932, Meaning & Nature of partnership, |
| Unit XIV | Types of Partners, Rights & Duties of Partners, |
| Unit XV | Registration of Partnership firm & Dissolution of Partnership firm. |

Text Books:

- 1. Dr. Avtaar Singh Eastern Book Company
- 2. Dr. N.D.Kapoor Central Law Publication

Suggested Readings:

- 1. R. L. Naulakha Regulatory Framework of Indian Business RBD
- 2. P. C. Tulsian Business LAW Tata McGraw



| CO | Statement |
|-----|---|
| | After the completion of this course, students will be able to: |
| CO1 | Understand the meaning and nature of contract and various essentials of contract. |
| CO2 | Understand Discharge of contract and remedies for breach of contract. |
| CO3 | Analyze and differentiate between bailment, Pledge and Agency. |
| CO4 | Understand the idea of sale, distinguish sale and agreement to sell and can explain conditions and warranties |
| CO5 | Interpret critical issues of partnership business and can recognize rights and duties of partners. |



BC 404: Universal Human Values

Course Objectives:

The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potentials.

Course Contents:

| Unit I | Love & Compassion |
|-----------|---|
| | Introduction: What is love? Forms of love—for self, parents, family, friend, spouse, |
| | community, nation, humanity and other beings, both for living and non-living Love |
| | and compassion and inter-relatedness, Love, compassion, empathy, sympathy and |
| | non-violence, Individuals who are remembered in history for practicing compassion |
| | and love. |
| Unit II | Narratives and anecdotes from history, literature including local folklore |
| | Practicinglove and compassion: What will learners learn gain if they practice love |
| | and compassion? What will learners lose if they don't practice love and |
| | compassion?, Sharing learner's individual and/or group experience(s) |
| Unit III | Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, |
| | sincerity, honesty among others), Individuals who are remembered in history for |
| | practicing this value Narratives and anecdotes from history, |
| Unit IV | Literature including local folklore, Practicing Truth: What will learners learn/gain if |
| | they practice truth? What will learners lose if they don't practice it?, Learners' |
| | individual and/or group experience(s) |
| | Simulated situations |
| Unit V | Non-Violence |
| | Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy |
| | for others as pre-requisites for non-violence, Ahimsa as non-violence and non- |
| | killing, Individuals and organisations that are known for their commitment to |
| | nonviolence |
| Unit VI | Narratives and anecdotes about non-violence from history, and literature including |
| | local folklore, Practicing non-violence What will learners learn/gain if they practice |
| | nonviolence? What will learners lose if they don't practice it?, Sharing learner's |
| TI24 X/TT | individual and/or group experience(s) about non-violence |
| Unit VII | Righteousness & Peace |
| | Introduction: What is righteousness? ,Righteousness and <i>dharma</i> , Righteousness and |
| | Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, racticing |
| | righteousness: What will learners learn/gain if they practice righteousness? What |
| | will learners lose if they don't practice it?, |
| Unit VIII | Sharing learners' individual and/or group experience(s), Simulated situations, Case |
| | studies, Introduction: What is peace? Its need, relation with harmony and balance |
| | Individuals and organisations that are known for their commitment to peace, |
| | Narratives and Anecdotes about peace from history, and literature including local |
| | folklore, Practicing peace: |
| Unit IX | What will learners learn/gain if they practice peace? What will learners lose if they |
| | don't practice it? ,Sharing learner's individual and/or group experience(s) about |
| | peace ,Simulated situations, Case Studies |
| Unit X | Service & Renunciation (Sacrifice) |
| | Introduction: What is service? Forms of service, for self, parents, family, friend, |
| | spouse, community, nation, humanity and other beings—living and non-living, |
| | pouce, community, nation, numerity and other beings inving and non-niving, |



| | persons in distress or disaster. |
|-----------|---|
| Unit XI | Individuals who are remembered in history for practicing this value. Narratives and anecdotes dealing with instances of service from history, literature including local folklore |
| Unit XII | Practicing service: What will learners learn/gain gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service. Simulated situations. Case studies Introduction: What is renunciation? Renunciation and sacrifice. |
| Unit XIII | Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation Individuals who are remembered in history for practicing this value., |
| Unit XIV | Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation., Practicing renunciation and sacrifice: |
| Unit XV | What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? , Sharing learners' individual and/or group experience(s), Simulated situations Case studies |

Text Books:

- 1. Mookerji Radha Kumud, Ancient Indian Education,
- 2. Motilal Banarasidass Saraswati Swami Satyananda,
- 3. Asana Pranayama Mudra Bandha, Bihar School of yoga Joshi Kireet, Education for Character Development, Dharma Hinduja Center of Indic Studies Joshi Rokeach (1973).
- 4. The Nature of Human Values. New York: The Free Press Ghosh, Sri Aurobindo. 1998. The Foundations of Indian Culture. Pondicherry: Sri Aurobindo

Course Outcomes:

| CO | Statement |
|-----|---|
| | After the completion of this course, students will be able to: |
| CO1 | Know about universal human values and understand the importance of values in individual, social circles, career path, and national life |
| CO2 | Understand from case studies of lives of great and successful people who followed and practised human values |
| CO3 | Adapt self-actualisation |
| CO4 | Become conscious practitioners of human values. |
| CO5 | Apply their potential as human beings and conduct themselves properly in the ways of the world. |

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BC 405: Cyber Crime and Protection

Course Objectives:

- 1. To understand the concepts and scope of cyber Law
- 2. To provide elementary understanding of the authorities under IT Act
- 3. To gain the knowledge of Penalties & Offences under IT Act
- 4. To understand about the Cyber Space Jurisdiction

Course Content:

| Unit I | Meaning and Nature of Cyber Crimes, Evolution of Cyber Crimes, types of |
|-----------|---|
| | Computer Crimes |
| Unit II | Cybercrime: Online based Cyber Crimes - Phishing and its Variants - Web |
| | Spoofing and E-mail Spoofing, Cyber Stalking, Web defacement, Spamming |
| Unit III | Security policies violations, Crimes related to social media, ATM, Online and |
| | Banking Frauds. Intellectual Property Frauds. Cyber Crimes against Women |
| | and Children. |
| Unit IV | Cyber Crimes & Cloud Computing; Different types of tools used in |
| | cybercrimes – Password cracking; Random passwords; virus and its types – |
| | Cyber Criminal syndicates. |
| Unit V | Information Technology Act, 2000: Information Technology (amendment) |
| | Act, 2008- Aims and Objects - Overview of the Act. |
| Unit VI | Electronic Governance, Electronic Evidence |
| Unit VII | Digital signatures, Digital Signature Certificates, Duties of Subscribers, Role |
| | of Certifying Authorities |
| Unit VIII | Penalties and Adjudication: The Cyber Regulations Appellate Tribunal |

Suggested Readings;

- 1. N.S Nappinai Technology Laws, 1st Ed LexisNexis (2017)
- 2. Apar Gupta, Commentary on Information Technology Act (2016).
- 3. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing, UP, 2016.
- 4. Farouq Ahmed, Cyber Law in India, Allahabad Law Agency, 2015
- 5. Karnika Seth, Computers, Internet and New Technology Laws-A Comprehensive Reference Work With Special Focus On Developments In India, LexisNexis, Nagpur, 2016.

| CO | Statement |
|-----|--|
| | After completion of the course the student will be able |
| CO1 | Understands the scope of Cyber world |
| CO2 | Student knows the essential legal provisions of internet-governance. |
| CO3 | The student knows various legal provisions of cyber-crimes and the mechanism of their |
| CO4 | Providing an elementary understanding of IPR in cyber world |
| CO5 | Making the student comprehend the working of various Agencies of cyber-crimes in India |



BC 406: Management of Financial Services

Course Objective

To familiarize the students with the financial services industry as the growing phenomenon of Liberalization, Privatizations and Globalizations has been immensely influencing the commerce education.

Course Contents:

| Unit I | Meaning, classification and scope of financial services |
|------------------|---|
| Unit II | Fund based activities and non-fund based activities. Sources of Revenue |
| Unit III | Causes for financial innovations. Various challenges to financial service sector. |
| Unit IV | Meaning definition and features of hire purchase. Differences between hire purchase and credit sale |
| Unit V | Differences between hire purchase and installment sale, differences between hire purchase and leasing |
| Unit VI | Origin and development of hire purchase business in banks. |
| Unit VII | Meaning, definition and types of leasing. Steps involved in leasing transactions. |
| Unit VIII | financial lease, operating lease, leverage lease, cross border lease |
| Unit IX | Advantages and disadvantages of lease. Contents of lease agreement. |
| Unit X | Meaning, definition and features of venture capital, scope of venture capital |
| Unit XI | Origin and development of venture capital business in India |
| Unit XII | Methods of venture financing, venture capital guidelines issued by government of India. Suggestions for growth of venture capital |
| Unit XIII | Introduction to mutual funds, origin and types of funds, Importance of mutual funds, organisation and operation of fund |
| Unit XIV | Facilities available to investors. Rights of investors. General guidelines issued for mutual funds |
| Unit XV | Mutual funds in India. Future of mutual fund industry |

Text Book:

- 1. M.Y. Khan Financial Services, Mc Graw Hill
- 2. Gorden Natrajan Financial Servies.

Suggested Readings:

- 2. Avadhani V.A. Marketing of Financial Services, Himalaya Publication
- 3. Bhatia B.S. Management of Financial Services

| CO | Statement | | |
|------------|--|--|--|
| At the end | of the Course, the student should be able to: | | |
| CO1 | Understand the functioning of the financial system & Financial services. | | |
| CO2 | Apply critical, analytical and integrative thinking while understanding the functioning for the Leasing | | |
| CO3 | Apply critical, analytical and integrative thinking while understanding the functioning for Hire purchase | | |
| CO4 | Apply critical, analytical and integrative thinking while understanding the functioning for the Venture capital services | | |
| CO5 | Apply critical, analytical and integrative thinking while understanding the functioning for the Mutual Funds | | |



Semester – V

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|---|------|----------------|-------------------|-------------------|---------|
| BC 501 | Elements of Taxes | Core | 100 | 30 | 70 | 4 |
| BC 502 | E Commerce | Core | 100 | 30 | 70 | 4 |
| BC 503 | Company Law | Core | 100 | 30 | 70 | 4 |
| BC 504 | Quantitative Technique for Managers | Core | 100 | 30 | 70 | 4 |
| BC 505 | Leadership & Management Skills | AECC | 100 | 30 | 70 | 4 |
| VAC 003 | New Venture Development | VAC | 50 | 15 | 35 | 2 |
| Total | | | 550 | 165 | 385 | 22 |



BC 501: Elements of Taxes

Course Objectives:

- 1. To acquaint the students with basic principles underlying the provisions of direct tax laws
- 2. To develop a broad understanding of tax practices.
- 3. To provide students with a working knowledge of the fundamental tax principles and rules that applies by individuals.

Course Contents:

| Unit I | Introduction and Income from Salary |
|-----------|---|
| | Introduction of Income Tax |
| Unit II | Important definitions under the Income Tax Act |
| Unit III | Residential status. Computation of Income from salary |
| Unit IV | Income from House Property and Business or Profession - Computation of Annual Value of House and taxable income of House Property. Provisions relating to depreciation |
| Unit V | Allowable and not allowable expenses and deductions. Presumptive income & expenses |
| Unit VI | Computation of taxable income from Business or Profession |
| Unit VII | Income from Capital Gain & Other Sources |
| | Meaning of capital assets & transfer of capital assets |
| Unit VIII | Short term and long term capital gain |
| Unit IX | Exemption under capital gain. Income from other sources |
| Unit X | Deemed incomes & Deductions u/s 80 |
| | Clubbing of income. Deemed incomes, Exempted Incomes |
| Unit XI | Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80. |
| Unit XII | Deduction available to individual. HUF and firms |
| Unit XIII | Assessment of Individuals |
| | Computation of taxable income of Individual |
| Unit XIV | Adjustment of agricultural income |
| Unit XV | Tax rates, marginal relief.& tax liability |

Text Books:

- 1. Income Tax Law & Practice- N. Hariharan (Tata McGraw hill publications)
- 2. AhujaGirish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delhi

Suggested Readings:

- 1. Singhania, Vinod K. and Monica Singhania -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
- 2. Agarwal, Shah, Jain, Managal, Sharma Income Tax (RBD, Jaipur)
- 3. Patel, Choudhary –Income Tax (Choudhary Prakashan)

| CO | Statement | | |
|-----|---|--|--|
| | After the completion of this course, students will be able to: | | |
| CO1 | Calculate income from salary | | |
| CO2 | Analyze and compute income from house property and Business & Profession. | | |
| CO3 | Understand exemptions of capital gains and incomes of other sources. | | |
| CO4 | Calculate the incomes to be clubbed in the incomes of transferor. | | |
| CO5 | Calculate taxable income and tax liability of assessee. | | |



BC 502: E-Commerce

Course Objectives:

- 1. To make a student familiar with the mechanism of conducting business transactions through electronic media. & understand the e-commerce scenario in India.
- 2. To provide adequate knowledge and understanding about E-Commerce practices to the students
- 3. To expose students to technology in online commercial operations

Course Contents:

| Unit I | Introduction Concept of Electronic Commerce: features, and functions of | | |
|----------------|---|--|--|
| | commerce, e-commerce practices/s traditional practices | | |
| Unit II | Scope and limitations of e-commerce, e-commerce security. Fundamental of e- | | |
| | commerce: Definition | | |
| Unit III | Types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e- | | |
| | distributor, procurement and just-in-time delivery | | |
| Unit IV | Models of E-Commerce E-commerce Models – Store-front Model, Brick and | | |
| | Mortar Model, Build to Order Merchant Model. Service Provider Model | | |
| Unit V | Subscription based Model, Broker Model, Advertiser Model, Virtual Mall Model and Infomediary Model | | |
| Unit VI | Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, tools and services of Internet | | |
| Unit VII | Infrastructure of E-CommerceE-Payment: Transactions through Internet, | | |
| | requirements of e-payment systems, functioning of debit and credit cards, pre and | | |
| | post payment services | | |
| Unit VIII | E-Ticketing: Online booking systems, Security of e-commerce: Setting up Internet | | |
| | security, maintaining secure information | | |
| Unit IX | Encryption, digital signature and other security measures. | | |
| Unit X | Areas of Application -Marketing: Marketplace v/s Market space, impact of | | |
| | ecommerce on market, marketing issues in e-marketing, direct marketing, one-to- | | |
| | one marketing | | |
| Unit XI | E-Finance: Areas of e-financing, e-banking, traditional vs./ e-banking, trading v/s e- | | |
| | trading | | |
| Unit XII | Importance and advantages of e-trading, operational aspects of E-trading | | |
| Unit XIII | Contemporary Issues Digital economy: Major characteristics, economic rules, | | |
| | impact on trading and Intermediaries, impact on business processes and functional | | |
| | areas in banking, Financial and Insurance organizations | | |
| Unit XIV | E-Commerce in India: State of e-commerce in India, problems and opportunities in | | |
| | e-commerce in India, legal issues, future of e-commerce | | |
| Unit XV | Emerging trends of M-Commerce -Infrastructure of M-Commerce and Comparison | | |
| | between E-Commerce and M-Commerce | | |
| | | | |

Text Book:

- 1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
- 2. Daniel Amor, E Business R(Evolution), Pearson Edude

Reference Books: .

- 1. David Whiteley, E-Commerce: Strategy, Technologies and Applications Tata McGraw Hill.
- 2. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.



| CO | Statement |
|-----|--|
| | After completion of this course, students will be able to: |
| CO1 | List the features, functions and common practices of e-Commerce |
| CO2 | Decide the advantages and disadvantages of various e-Commerce models |
| CO3 | List the infrastructure requirements of e-Commerce |
| CO4 | Decide areas of application of e-Commerce |
| CO5 | Identify the contemporary issues arising in the field of E-Commerce |



BC 503: Company Law

Course objectives:

This course enables the students:

- 1. To understand the management and working of directors in companies.
- 2. To know the procedure of conducting various meeting of shareholders and directors.
- 3. To know the prevention of oppression and mismanagement in companies and restructuring of companies.

Course Contents

| Unit I | The Company: Its Meaning and Nature | |
|-----------|--|--|
| | General Meaning, Definition, Features and Characteristics of a Company | |
| Unit II | Lifting the Corporate veil | |
| Unit III | Classification or types of companies | |
| Unit IV | Formation, Registration and Incorporation of company | |
| | Promoters: Position | |
| Unit V | Duties and liabilities, Formation of a Company, Mode and consequences of incorporation | |
| Unit VI | Various stages of formation of company | |
| Unit VII | Memorandum of Association, Articles of association, contents and importance | |
| Unit VIII | Doctrine of ultra virus, Doctrine of constructive notice and Doctrine of indoor management | |
| Unit IX | Prospectus-contents and liabilities for misstatement in prospectus | |
| Unit X | Directors- meaning, legal position, kinds, powers and duties. Managing Director | |
| Unit XI | Meetings- Importance and types of company meetings. Rules regarding annual general meeting | |
| Unit XII | Extra ordinary general meeting | |
| Unit XIII | Dissolution and winding up of companies | |
| Unit XIV | Reasons and consequences of winding up | |
| Unit XV | Modes of winding up- compulsory and voluntary winding up | |

Text books

1. AvtarSingh: Indian Company Law

2. Shah S. M: Lectures on Company Law

Reference Books

1. Palmer: Company Law

2. Rammaiya: Guide to Companies Act

3. Gower: Principles of Modern Company Law

| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Understand the meaning and nature of company |
| CO2 | Discuss the procedure of formation of companies. |
| CO3 | Understand various important documents of company. |
| CO4 | Analyze the working of management of companies. |
| CO5 | Evaluating various methods and reasons of winding up of companies. |



BBA 504: Quantitative Technique for Business

Course objectives:

This course enables the students:

- 1. To give understanding of Linear equations and Linear Programming.
- 2. To develop the understanding of specially structured Programming like transportation and Assignment.
- 3. To describe the basic concept of Decision making under uncertainty and in a competitive situation.

Course Contents:

| Unit I | Introduction to Quantitative Techniques | |
|----------------|---|--|
| | Concept Model Building for Business Decisions.Role and Scope Models in Business | |
| | and Industry | |
| Unit II | Matrix Algebra Determinations | |
| Unit III | Solving Linear Equation by using Matrix Correlation and Regression | |
| Unit IV | Linear Programming | |
| | Formulation and graphical solution | |
| Unit V | Simplex Method | |
| Unit VI | Duality | |
| Unit VII | Specially Structured Programming | |
| Unit VIII | Transportation | |
| Unit IX | Assignment problems | |
| Unit X | Theory of Games | |
| | Types of games, two person zero sum games | |
| Unit XI | Mixed strategy | |
| Unit XII | Method of solution | |
| Unit XIII | Decision Theory | |
| | Decision tree-Applications | |
| Unit XIV | Decision making-under uncertainty | |
| Unit XV | under risk and in a competitive situation | |

Text Books:

- N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill New Dehli
- Khandelwal Gupta and Gupta, Quantitative Techniques JPH

Reference Books:

- 1. Paneer Selvam, Quantitative Techniques Prantice Hall New Dehli
- 2.Kothari C.R. Quantitative Techniques Vikas Publication



| CO | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Recognize the source of a quantifiable problem, solve the issues involved and produce an appropriate action plan. |
| CO2 | Solve the equations related to Linear programming |
| CO3 | Observe and compute the specially structured programming of transportation and assignment problems. |
| CO4 | Recognise and analyse strategic situations and represent them as games |
| CO5 | Analyze the decision making problems under uncertainty and competitive situations. |



BC 505: Leadership & Management Skills

Course Objectives:

- 1. To help students to develop essential skills to influence and motivate others
- 2. To inculcate emotional and social intelligence and integrative thinking for effective leadership
- 3. To nurture a creative and entrepreneurial mindset
- 4. To make students understand the personal values and apply ethical principles in professional and social contexts.

Course Contents:

| Unit I | Leadership and Managerial Skills | |
|-----------------|---|--|
| | Understanding Leadership and its Importance: What is leadership? Why Leadership | |
| | required? Whom do you consider as an ideal leader? Traits and Models of | |
| | Leadership: Are leaders born or made? | |
| Unit II | Key characteristics of an effective leader, Leadership styles, Perspectives of | |
| | different leaders. Basic Leadership Skills: Motivation, Team work, | |
| | Negotiation, Networking. Innovative Leadership. | |
| Unit III | Concept of emotional and social intelligence, Synthesis of human and artificial | |
| | intelligence, Why does culture matter for today's global leaders. | |
| Unit IV | Managerial Skills | |
| | Basic Managerial Skills, Planning for effective management, How to organise | |
| | teams? Recruiting and retaining talent, | |
| Unit V | Delegation of tasks, Learn to coordinate, Conflict management, Self-Management | |
| | Skills, Understanding self-concept | |
| Unit VI | Developing self-awareness, Self-examination, Self-regulation | |
| Unit VII | Entrepreneurial Skills | |
| | Basics of Entrepreneurship: Meaning of entrepreneurship, Classification and | |
| | types of entrepreneurship | |
| Unit VIII | Traits and competencies of entrepreneur, Creating Business Plan | |
| Unit IX | Problem identification and idea generation, Idea validation, Pitch making | |
| Unit X | Design Thinking: What is design thinking? Key elements of design thinking: | |
| | Discovery, Interpretation, Ideation- Experimentation – Evolution | |
| Unit XI | Design Thinking | |
| | How to transform challenges into opportunities? | |
| Unit XII | How to develop human-centric solutions for creating social good? | |
| Unit XIII | Ethics and Integrity | |
| | Learning through Biographies: What makes an individual great? Understanding the | |
| | persona of a leader for deriving holistic inspiration, | |
| Unit XIV | Drawing insights for leadership, How leaders sail through difficult situations? | |
| | | |
| | Ethics and Conduct, Importance of ethics, | |
| Unit XV | Ethics and Conduct, Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life | |

Text Books:

- 1. Brown, T. (2012). Change by Design. Harper Business
- 2. Kalam A. A. (2003). Ignited Minds: Unleashing the Power within India. Penguin Books India
- 3. Kelly T., Kelly D. (2014). *Creative Confidence: Unleashing the Creative Potential Within Us All.* William Collins
- 4. McCormack M. H. (1986). What They Don't Teach You at Harvard Business School: Notes From A Street-Smart Executive. RHUS



Reference Books:

• Sternberg R. J., Sternberg R. J., & Baltes P. B. (Eds.). (2004). *International Handbook of Intelligence*. Cambridge University Press,

| Course Outcome: | |
|-----------------|---|
| CO | Statement |
| | After completion of this course, students will be able to: |
| CO1 | Examine various leadership models and understand/assess their skills, strengths and abilities that affect their own leadership style and can create their leadership vision |
| CO2 | Learn and demonstrate a set of practical skills such as time management, self-management, haning conflicts, team leadership, etc. |
| CO3 | Understand the basics of entrepreneurship and develop business plans |
| CO4 | Apply the design thinking approach for leadership |
| CO5 | Discuss the importance of ethics and moral values for making of a balanced personality |



VAC 003: New Venture Development

Course Objectives:

Entrepreneurship is about creating and building something of value from practically nothing. The challenges of forming an organization and marshalling the resources necessary to capitalize on a high potential opportunity indeed are daunting. But beyond this startup phase, the issues related to managing a growing organization while considering a multitude of new stakeholders. This course examines the problems and issues confronting entrepreneurs beyond the start-up of a new venture. After taking this course, students should be able to:

- Identify key skills required by entrepreneurs for new venture creation.
- Anticipate factors affecting feasibility of a new venture.
- Evaluate the managerial skill requirements associated with the progression of a company through the growth lifecycle

Course Contents:

| Unit I | The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, entrepreneur's role, task and personality, types of entrepreneurship, Importance of entrepreneurship. Developing creativity and understanding innovation, stimulating creativity; Organizational actions that enhance/hinder creativity, | |
|-----------|---|--|
| Unit II | Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity. Recognizing Opportunities and Generating Ideas, Entry strategies: New product, Franchising, Buying an existing firm, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise evaluation checklist | |
| Unit III | Feasibility Analysis: Marketing, Technical and Financial Feasibility analysis, Industry and Competitor Analysis | |
| Unit IV | Assessing a New Venture's Financial Strength and Viability, Writing a Business Plan, Developing an Effective Business Model | |
| Unit V | Preparing the Proper Ethical and Legal Foundation, Building a New-Venture Team, Leadership; Corporate Entrepreneurship, Social Entrepreneurship | |
| Unit VI | Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantage. Managing growth; Valuation of a new company, Harvesting and Exit Strategies | |
| Unit VII | Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Alternate Source of Funding: Venture capital, Angel Investment, Crowd Funding, Boot Strapping, Business Incubators, Government grants and Subsidies | |
| Unit VIII | Financial schemes offered by various financial institutions and study of Government Schemes that support Entrepreneurs, Start-ups, MSMEs, any new venture, rules and regulations governing support by these institutions. | |



Text Books:

- 1. Lisa Gundry ,Jill Kickul ; Entrepreneurship Strategy : Changing Patterns in New Venture Creation, Growth, and Reinvention, Sage Publications, 2006
- 2. Barringer B.R. and Ireland R.D., 2006. Entrepreneurship: Successfully Launching New Ventures. Pearson: New Jersey.

Suggested Readings:

- 1. Dynamics of Entrepreneurial Development and Management; by V Desai,
- 2. Stephen Spinelli, Robert J. Adams New Venture Creation: Entrepreneurship for the 21st Century McGraw Hill
- 3. Arya Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization Pearson

| CO | Statement |
|-----|--|
| | After completion of this course the student will be able to - |
| CO1 | Understand and develop creative skills essential for being an entrepreneur |
| CO2 | Perform feasibility analysis to identify potentially successful new venture. |
| CO3 | Develop effective teamwork and leadership skills |
| CO4 | Develop an understanding about strategic planning & management of a venture |
| CO5 | Identify funding options for setting up a new venture |



Semester – VI

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--------------------------------|------------------------|----------------|-------------------|-------------------|---------|
| BC 601 | Management Accounting | Core | 100 | 30 | 70 | 4 |
| BC 602 | Elements of Auditing | Core | 100 | 30 | 70 | 4 |
| BC 603 | Personal Finance & Planning | Core | 100 | 30 | 70 | 4 |
| BC 604 | Professional Skills | AECC | 100 | 30 | 70 | 4 |
| BC 605 | Critical Thinking | Multi- disciplinary | 50 | 15 | 35 | 2 |
| BC 606 | Social Entrepreneurship | SEC | 100 | 30 | 70 | 4 |
| Total | | | 550 | 165 | 385 | 22 |



BC 601: Management Accounting

Course Objectives:

- 1. The course emphasizes the use of accounting data for decision making and is different from financial reporting.
- 2. Discuss the different methods used by accounting information systems to provide information to managers, and how to adopt this information to make decisions

Course Contents

| Unit I | Meaning ,Nature, Scope of Management Accounting | |
|------------------|--|--|
| Unit II | Comparison with Financial accounting and cost accounting | |
| Unit III | Advantages and Limitations of Management accounting, Role of Management | |
| | Accountant | |
| Unit IV | Meaning, Objectives, Significance & Limitations of Financial Analysis | |
| Unit V | Comparative financial Statements, Common size Financial statements | |
| Unit VI | Ratio Analysis-Solvency Ratios, Long term Solvency ratios, Turnover Ratios, Investment Analysis ratios | |
| Unit VII | Meaning, Significance, Limitations of Fund Flow Analysis | |
| Unit VIII | Preparation of Fund flows statement | |
| Unit IX | Meaning, Significance, Limitations of Cash Flow Analysis | |
| Unit X | Preparation of Cash flow Statements. | |
| Unit XI | Introduction of Standard Costing | |
| Unit XII | Cost Variance analysis- Material & Labour variances | |
| Unit XIII | Meaning, Objective Advantages & Limitations of Cost Volume Profit Analysis | |
| Unit XIV | Methods of Cost Volume Profit Analysis | |
| Unit XV | Break-even Chart | |

Text Books:

- 1. M.N. Arora, "Management Accounting"
- 2. S.N. & S.K. Maheshwari, "Accounting for Management"

| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Understand concepts of Management accounting and differentiate between various types of Accounting. |
| CO2 | Compare common size and comparative financial statements of different periods. Analyze financial statements and different ratios for decision making. |
| CO3 | Discuss importance and limitation of Fund flow and Cash Flow statements and create them for accounting purpose. |
| CO4 | Apply Standard costing technique for controlling cost. |
| CO5 | Describe and Analyze relationships between cost, volume and profit for achieving breakeven point and profit maximization. |



BC 602: Elements of Auditing

Course Objectives:

This course enables the students:

1. The course emphasizes on the understanding of the theory, concepts, professional and legal standards and procedures underlying audits of financial statements by independent public accountants.

Course Contents:

| Unit I | Meaning of book-keeping, Accountancy, Auditing, Errors, Frauds |
|-----------|--|
| Unit II | Objects, scope, principles, advantages, techniques and limitations of Audit. |
| Unit III | Meaning, objects and limitations of internal audit |
| Unit IV | Preparation, objects, advantages and disadvantages and construction of Audit programme |
| Unit V | Meaning, types and importance of vouching |
| Unit VI | Vouching of different types of receipts and payments. |
| Unit VII | Meaning and objects of verification of assets and liabilities. |
| Unit VIII | Rules regarding management of depreciation |
| Unit IX | Provisions and reserves. Objects and methods of creating secret reserve |
| Unit X | Audit of final accounts, Liabilities of auditor regarding audit |
| Unit XI | Professional ethics- basic concept |
| Unit XII | Various audit reports and certificates |
| Unit XIII | Meaning, nature, objects and importance of investigation |
| Unit XIV | Difference between audit and investigation |
| Unit XV | Investigation for fraud. Investigation report. EDP audit |

Text Books:

- 1. De Paula- Principles of Auditing
- 2. J. Lancasters- Principles & Practices of Auditing

Suggested Readings:

1. R.G. Williams- Elements of Auditing

| CO | Statement |
|-----|--|
| CO1 | Understand the theoretical concept and differences between book keeping, accountancy and audit. |
| CO2 | Describe Audit program and understand theoretical concepts of Vouchers, receipts and payments. |
| CO3 | Discuss details regarding Verification, Depreciation, provisions, reserves and valuation of inventories. |
| CO4 | Compute audit report of a business organization. |
| CO5 | Understand the nature, objectives and importance of investigation in audit. |





BC 603: Personal Finance and Planning

Course Objectives:

- 1. To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning.
- 2. To develop necessary skills to become a successful financial planner.

Course Contents:

| Unit I | Financial goals, Time value of money, steps of financial planning | |
|------------------|---|--|
| Unit II | Introduction of savings, benefits of savings | |
| Unit III | Management of spending & financial discipline | |
| Unit IV | Net banking and UPI, digital wallets | |
| Unit V | Security and precautions against Ponzi schemes and online frauds | |
| Unit VI | Investment planning- Process and objectives of investment | |
| Unit VII | Concept of return & risk for various assets class | |
| Unit VIII | Mutual fund schemes including SIP | |
| Unit IX | Personal Tax Planning -Tax Structure in India for personal taxation | |
| Unit X | Steps of Personal tax planning | |
| Unit XI | Exemptions and deductions for individuals | |
| Unit XII | Insurance Planning- Need for Protection planning | |
| | | |
| Unit XIII | Importance of Insurance: life and non-life insurance schemes. | |
| Unit XIV | Retirement Planning Goals | |
| | | |
| Unit XV | Process of retirement planning, New Pension Scheme. | |

Text Books:

- 1. Introduction to Financial Planning (4th Edition 2017) Indian Institute of Banking & Finance
- 2. Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd (CNBC TV 18)
- 3. Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill

| СО | Statement | | |
|-----|--|--|--|
| | After the completion of this course, students will be able to: | | |
| CO1 | nderstand the meaning and relevance of Financial Planning. | | |
| CO2 | Familiarize with regard to the concept of Investment Planning | | |
| CO3 | Examine concept of Personal Tax Planning. | | |
| CO4 | Analyze Insurance Planning and its relevance | | |
| CO5 | Develop insights in to Retirement planning and its relevance | | |



BC 604: Professional Skills

Course Objectives:

- 1. To acquire career skills and fully pursue to partake in a successful career path
- 2. To prepare good resume, prepare for interviews and group discussions
- 3. To explore desired career opportunities in the employment market in consideration of an individual SWOT.
- 4. Understand the significance of Team Skills and help them in acquiring them
- 5. To help them design, develop and adapt to situations as an individual and as a team.

Course Contents:

| Unit I | Resume Skills & Interview Skills | | | |
|-----------|--|--|--|--|
| | Resume Skills: Preparation and Presentation, Introduction of resume and its importance, Difference between a CV, Resume and Bio data, Essential components of a good resume, Resume skills: common errors, | | | |
| Unit II | Common errors people generally make in preparing their resume, Prepare a good resume of her/his considering all essential components | | | |
| Unit III | Interview Skills: Preparation and Presentation, Meaning and types of interview (F2F, telephonic, video, etc.), Dress Code, Background Research, Do's and Don'ts, Situation, Task, Approach and Response (STAR Approach) for facing an interview, Interview procedure (opening, listening skills, closure, etc.), | | | |
| Unit IV | Important questions generally asked in a job interview (open and closed ended questions), Interview Skills: Simulation, Observation of exemplary interviews, Comment critically on simulated interviews, | | | |
| Unit V | Interview Skills : Common Errors, Discuss the common errors generally candidates make in interview, Demonstrate an ideal interview | | | |
| Unit VI | Group Discussion Skills & Exploring career opportunities Meaning and methods of Group Discussion, | | | |
| Unit VII | Procedure of Group Discussion, Group Discussion - Simulation, Group Discussion - Common Errors, Knowing yourself – personal characteristics | | | |
| Unit VIII | Knowledge about the world of work, requirements of jobs including self-employment, | | | |
| Unit IX | Sources of career information, Preparing for a career based on their potentials and availability of opportunities | | | |
| Unit X | Presentation Skills, Trust and Collaboration Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Haning questions, Presentation to heterogenic group | | | |
| Unit XI | Ways to improve presentation skills over time, Explain the importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree | | | |
| Unit XII | Spirit of Team work, Understanding fear of being judged and strategies to overcome fear | | | |
| Unit XIII | Listening as a Team Skill & Brainstorming | | | |



| Unit XIV | Advantages of Effective Listening, Listening as a team member and team leader. Use of active listening strategies to encourage sharing of ideas (full and undivided attention, no interruptions, no prethink, use empathy, listen to tone and voice modulation, recapitulate points, etc.)., Use of group and individual brainstorming techniques to promote idea generation., Learning and showcasing the principles of documentation of team session outcomes |
|----------|--|
| Unit XV | Social and Cultural Etiquette & Internal Communication Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance of time, place, propriety and adaptability to diverse cultures, Use of various channels of transmitting information including digital and physical, to team members. |

Course Outcomes:

| CO | Statement | | | |
|-----|--|--|--|--|
| | After the completion of this course, students will be able to: | | | |
| CO1 | Prepare their resume in an appropriate template without grammatical and other | | | |
| | errors and using proper syntax and Participate in a simulated interview | | | |
| CO2 | Actively participate in group discussions towards gainful employment, Capture a | | | |
| | self - interview simulation video regarding the job role concerned and Enlist the | | | |
| | common errors generally made by candidates in an interview. | | | |
| CO3 | Perform appropriately and effectively in group discussions and Explore sources | | | |
| | (online/offline) of career opportunities | | | |
| CO4 | Use common technology messaging tools that are used in enterprises for flow of | | | |
| | information and transition from command and control to informal communication | | | |
| | during an online/offline team session & Actively use and operate online team | | | |
| | communication tools: Webinar, Skype, Zoom, Google hangout etc | | | |
| CO5 | Appreciate and demonstrate Team Skills & Generate, share and maximise new | | | |
| | ideas with the concept of brainstorming and the documentation of key critical | | | |
| | ideas/thoughts articulated and action points to be implemented with timelines in a | | | |
| | team discussion (as MOM) in identified applicable templates | | | |

75



BC 605: Critical Thinking

Course Objective:

This course provides practical skills with some theoretical background in the reasoning processes by which we reach conclusions in everyday life, as well as in academic disciplines. It prepares the student for critical thinking and develops his/her critical awareness, needed when faced with texts, case studies, articles, arguments, speeches, and information from the media.

Course Contents:

| Unit I | Introduction Fundamentals of Critical Thinking: the difference between literal meaning and implication, the principles of definition, how to identify when a disagreement is merely verbal, the distinction between necessary and sufficient conditions, and problems with the imprecision of ordinary language. | | |
|-----------|---|--|--|
| Unit II | What is an Argument (Examples drawn from everyday life, philosophical, moral and legal contexts.), Rhetoric: Persuasion vs. logical support, Recognizing Arguments | | |
| Unit III | Deductive Arguments : General Introduction, Validity, Soundness. Valid Argument Forms, Reductio Ad Absurdum., Fallacies related to deductive arguments. | | |
| Unit IV | Inductive Arguments: General Introduction, Strength, Cogency, Inductive Generalizations (Enumerative Induction) | | |
| Unit V | Argument Reconstruction: Argument Assessment: Extraneous material; Defusing the rhetoric; logical streamlining; implicit and explicit; connecting premises; relevance; ambiguity and vagueness | | |
| Unit VI | Practical Reasoning : Casual generalizations. Rationally persuasive arguments; some strategies for logical assessment; refutation by counter example. | | |
| Unit VII | Fallacies Identification of major logical fallacies (false authority, circular reasoning etc.), The difference between facts and inferences, The difference between the denotative and connotative meanings of words, The differences between conscious, unconscious, warranted and unwarranted assumptions | | |
| Unit VIII | Moral, Legal and Aesthetic Reasoning Principles of Moral Reasoning; Major perspectives in Moral Reasoning. Legal Reasoning. Justifying Laws, Four Perspectives. Aesthetic Reasoning. Eight aesthetic principles; Using Aesthetic Principles to Judge Aesthetic Value; Evaluating Aesthetic Criticism: Relevance and Truth; Why Reason Aesthetically | | |

Text Books:

1. Bowell, T. and Kemp, G. "Critical Thinking: A Concise Guide." Oxon: Routledge, 3rd edition, 2009.

Suggested Readings:

- 1. Gardner, Peter S. "New Directions: Reading Writing and Critical Thinking." Cambridge Academic Writing Collection, 2005.
- 2. Mayfield, Marlys. "Thinking for Yourself: Developing Critical Thinking Skills through Reading and Writing." Eighth Edition. Boston: Wadsworth. Cengage Learning, 2010.
- 3. Audi, R. "Practical Reasoning and Ethical Decision." London: Routledge, 2006.



After completion of this course, students will be able:

| CO | Statement | | | |
|-----|---|--|--|--|
| CO1 | To enable students / learners to understand the logical connections between ideas. | | | |
| CO2 | o help them to identify, construct and evaluate arguments. | | | |
| CO3 | To equip them to detect inconsistencies and common mistakes in reasoning. | | | |
| CO4 | To enable them to write analytically for academic purpose | | | |
| CO5 | To distinguish between inferences of different types in various forms of communication. | | | |



BC 606: Social Entrepreneurship

Course Objectives:

The course will enable the student to

- 1. Have a fundamental understanding of Social Entrepreneurship
- 2. Have a basic understanding of the means to raise a social enterprise
- 3. Understand the emerging career opportunities and New Directions in the field

Course Contents:

| Unit I | Introduction to Social Entrepreneurship | | |
|------------------|---|--|--|
| Unit II | Need & Reasons for growth of social entrepreneurship | | |
| Unit III | Similarity & Difference from Non-Profit Organization & Social Service Providers | | |
| Unit IV | Relationship of social enterprise with other companies and markets | | |
| Unit V | Legal structure of social enterprise | | |
| Unit VI | Future & Impact of Social Enterprise on CSR & Non-Profit Social | | |
| | Service. | | |
| Unit VII | Choosing the right ideas for Social Enterprise, Formulation of business plan | | |
| Unit VIII | Funding decision for social enterprise | | |
| Unit IX | Concept of a Social Impact Investor | | |
| Unit X | Social Enterprise Business Models: Financial Risk Analysis, Source of Funds | | |
| Unit XI | Scale –Up Models | | |
| Unit XII | Exit Strategy for | | |
| | Social Enterprise. | | |
| Unit XIII | Risk Analysis | | |
| Unit XIV | Source of Funds ,-Up Models | | |
| Unit XV | Exit Strategy for Social Enterprise | | |

Text Books:

2. Social Entrepreneurship :What Everyone Needs To Know , David Bornstein & Susan Davis , Oxford University Press

Suggested Readings:

- 1. Social Entrepreneurship in India : Quarter Idealism & a pound of Pragmatism , Madhukar Shukla , Sage Publication
- 2. Building Social Business: The New Kind of capitalism that serves Humanity`s Most Pressing Needs, Md.Yunus with Karl Weber, Perseus Book Group
- 3. The Unfinished Social Entrepreneur, Jonathan .C.Lewis, Red Press Publication

| CO | Statement | | |
|-----|--|--|--|
| | After the completion of this course, students will be able to: | | |
| CO1 | Have a fundamental level of understanding relating Social Entrepreneurship | | |
| CO2 | Imbibe deep knowledge on the means for establishing Social Enterprise | | |
| CO3 | Develop an understanding about raising a social enterprise | | |
| CO4 | Develop an understanding of the various role models | | |
| CO5 | Imbibe an understanding of global competition in social enterpise | | |



B.Com Degree (Hons.) with Research

(Only for Students Securing 75% Marks and above in the first six Semester) Semester – VII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--------------------------------|---------|----------------|-------------------|-------------------|---------|
| BC R 701 | Research Methodology | Core | 100 | 30 | 70 | 4 |
| BC R 702 | Advertising & Personal Selling | Core | 100 | 30 | 70 | 4 |
| BC R 703 | Banking and Insurance | Core | 100 | 30 | 70 | 4 |
| BC R 704 | International Finance | Core | 100 | 30 | 70 | 4 |
| BC R 704 | Research Projects (Minor) | Project | 100 | 50 | 50 | 4 |
| Total | | | 500 | 170 | 330 | 20 |



BC R 701: Research Methodology

Course Objectives:

The course enables the students:

- 1. Develop an understanding of Role of Business Research, Process of Research and types of research.
- 2. Explain the mechanism for defining the Research problems and develop Research Proposals.
- 3. Develop an understanding of merits and limitations of various research designs, types of data and methods of data collection..

Course Contents

| Meaning, Objective and Types of Research; | | | |
|---|--|--|--|
| Criteria of good Research; Defining of Research Problem; | | | |
| The Research Process: an overview. | | | |
| Introduction of Research Proposal, Types of Research Proposals | | | |
| Meaning and need of Research design | | | |
| Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies; | | | |
| Sampling: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non Sampling errors | | | |
| Probability and Non Probability Sampling. Primary and Secondary data, | | | |
| Methods of collection of primary data, Questionnaire design and administration, Collection of Secondary data. | | | |
| Data Analysis: Editing, Coding, Tabular representation of data. Graphical Representation of Data. Hypothesis, | | | |
| Concept of Hypothesis Testing – Logic & Importance. One sample test: z test, t test and Chi square test | | | |
| Two sample test: z test, t test and Chi square test. Analysis of Variance (ANOVA) | | | |
| Interpretation, Significance of report writing | | | |
| Types of research report, Different steps in writing report; | | | |
| Presentation of report: Communication dimensions | | | |
| | | | |



Text Books:

1. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

Suggested Readings:

- 1. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
- 2. Business Research Methods; Donald R Cooper and Pamela S Schiner; Tata McGraw Hills, New Delhi.
- 3. Business Research Methods William G. Zikmund; 7th Ed. VII Indian Reprint 2008; Cengage, New Delhi.

| CO | Statement |
|-----|--|
| CO1 | Gain the Knowledge & understanding of concept / fundamentals for different types of |
| | research. |
| CO2 | Applying relevant research techniques. |
| CO3 | Evaluating relevant data collection techniques and displaying of data collected |
| CO4 | Classifying different techniques of sampling and Evaluating statistical analysis which |
| | includes t test, z test, ANOVA technique in doing research. |
| CO5 | Applying Interpretation and prepare research report. |



BC R 702: Advertising & Personal Selling

Course Objective:

The course enables the students:

- 1. To understand the advertising and personal selling as promotional tools in marketing.
- **2.** To develop a customer oriented attitude for designing advertising and personal selling messages.

Course Contents:

| Unit I | Advertising: Importance, types and objectives, DAGMAR Approach | | | | | |
|-----------|---|--|--|--|--|--|
| Unit II | Audience selection; Setting of advertising budget: determinants and major methods | | | | | |
| Unit III | Advertising creativity; Advertising appeals; Advertising copy | | | | | |
| Unit IV | Elements of print and broadcast advertising copy | | | | | |
| Unit V | Types of Advertising Media- strengths and limitations | | | | | |
| Unit VI | Factors influencing selection of advertising media; Media Scheduling | | | | | |
| Unit VII | Advertising Agency: Role, types and selection of advertising agency | | | | | |
| Unit VIII | Ethical and legal aspects of advertising | | | | | |
| Unit IX | Role of Advertising Standards Council of India (ASCI) | | | | | |
| Unit X | Concept of Personal Selling and Salesmanship, Qualities of a good salesperson | | | | | |
| Unit XI | Types of salespersons; Role of Personal Selling in CRM | | | | | |
| Unit XII | Prospecting,; Pre Approach; Approach | | | | | |
| Unit XIII | Presentation and Demonstration | | | | | |
| Unit XIV | Haning of Objections; Closing the Sale; Follow-Up | | | | | |
| Unit XV | Sales Reports and Sales Audit. | | | | | |

Text Books:

- 1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- 2. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- 3. Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- 4. Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning

Suggested Books

- 1. Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- 2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
- 3. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.



| CO | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Understand the objectives behind advertising and promotions |
| CO2 | Understand the various advertising and media elements in the advertising decisions. |
| CO3 | Identify the ethical and legal issues of advertising. |
| CO4 | Comprehend the importance and role of personal selling. |
| CO5 | Understand the process of personal selling |



BC R 703: Banking and Insurance

Course Objectives

- 1. To understand functions of commercial banks in modern banking environment including diverse areas of Indian banking.
- 2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship.
- 3. To gain knowledge of concept and role of insurance in economic development of the country

Course Contents:

| Unit I | Bank-Definition and functions | | | | | |
|----------------|---|--|--|--|--|--|
| Unit II | Regional Rural Banks, Investment Banks, Development banks | | | | | |
| Unit III | Recent trends in Indian Banking (E-banking innovative banking) | | | | | |
| Unit IV | Relationship between Banker and customer | | | | | |
| Unit V | Cheque, Bills of exchange and Promissory notes | | | | | |
| Unit VI | Salient features of the Banking Regulation Act | | | | | |
| Unit VII | Insurance - An Introduction :- Origin and development of insurance, Risks Hazards | | | | | |
| Unit VIII | Meaning Characteristics functions and Social and Economic significance of | | | | | |
| | insurance | | | | | |
| Unit IX | Principles of insurance-Insurance Interest, utmost good faith, warranties | | | | | |
| Unit X | Life Insurance - Meaning, Need, Functions and development of life insurance in | | | | | |
| | India | | | | | |
| Unit XI | Types of Important Plans | | | | | |
| Unit XII | Life Insurance Agents, Meaning of an agent | | | | | |
| Unit XIII | General insurance - meaning, Scope, Settlement of claims | | | | | |
| Unit XIV | Fire Insurance-meaning, Scope and Issue of fire Insurance Policy | | | | | |
| Unit XV | Types of Plans, Conditions of fire Insurance policy | | | | | |

Text Books:

- 1. Mishra M. N., Insurance Principles and Practices, S.Chand& Co.
- 2. Timothy and Scott, Bank Management, Thomson (South-Western), Banglore

Suggested Readings:

- 1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
- 2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
- 3. Life Insurance Corporation Act 1956

| CO | Statements |
|-----|---|
| | After the completion of this course, students will be able to: |
| CO1 | Understand the concept of Indian banking system and its recent trends |
| CO2 | Understand the functioning of Reserve Bank of India and overall working of commercial |
| | bank of India |
| CO3 | Analyze the role of insurance in economic development |
| CO4 | Analyzing the dimensions of banker customer relationships |
| CO5 | Identify the concept and need of Life insurance and General insurance |



BC R 704: International Finance

Course Objectives:

- 1. The course explores the relation of International Finance in an international setting.
- 2. It aims to enable Student to trace the evolution of exchange rate system in the international financial markets.
- 3. The course emphasizes on the drawing of balance of payments account in a country.
- 4. The course emphasizes the foreign aid, economic development with their problem and prospects.

Course Contents:

| Unit I | International Finance, Meaning and Importance, Need, scope | | | | |
|------------------|---|--|--|--|--|
| Unit II | Methods of Payment and their uses | | | | |
| Unit III | Letter of Credits, types, parties | | | | |
| Unit IV | International Finance Market: Meaning and Functions | | | | |
| Unit V | Domestic and Foreign Financial Market | | | | |
| Unit VI | International Debt Instrument-Euro notes, Euro bonds | | | | |
| Unit VII | IMF (International Monetary Fund) and World Bank | | | | |
| Unit VIII | IFC(International Finance Corporation) | | | | |
| Unit IX | DA(International Development Association) | | | | |
| Unit X | ADB (Asian Development Bank): Objectives, Progress and Criticism | | | | |
| Unit XI | PPP(Purchasing Power Parity) Theory | | | | |
| Unit XII | Balance of Payment, Foreign Exchange | | | | |
| Unit XIII | Exchange Control- Meaning. Features and Objectives | | | | |
| Unit XIV | FEMA(Foreign Exchange Management Act)- Meaning, Features and Objectives | | | | |
| Unit XV | Foreign Aid to India: Economic Development and challenges | | | | |

Text Books:

- 1. Mithani, D.M: Introduction to International Economics, Himalaya Publishing House, Mumbai.
- 2. Seth,M.L: Money, Banking, International Trade and Public Finance: Laxmi Narayan Agarwal Educational Publisher, Agra.
- 3. S.K. Vargheese: Finance of Foreign Trade and Foreign Exchange
- 4. M.C. Vaish: International Economics
- 5. Avadhani, V.A: International Finance Theory, Tata Mc Graw Hill Publishing Company Ltd. NewDelhi.

| CO | Statement |
|-----|---|
| | After completion of the course the students will be able to |
| CO1 | Understand International Finance, their meaning, scope, methods of payment of a business system and the environment in which it operates. |
| CO2 | Know and explain the Domestic and Foreign Financial Market, International Monetary System to understand the International Business. |
| CO3 | Understand the International Monetary organizations with their objective and relevance. |
| CO4 | Determination of Exchange Rates, PPP Theory and Balance of payment help to correlate Domestic business with International Business. |
| CO5 | Understand foreign aid, its impact on global market and World trade Organization creates a global knowledge of International Finance. |



BC R 705: Research Project (Minor)

Research Project is expected provide students with an opportunity to apply their class room learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall carry 100 marks.

| CO | Statement | | | | |
|-----|---|--|--|--|--|
| | After completion of this course, students will be able to: | | | | |
| CO1 | Prepare comprehensive report based on literature survey | | | | |
| CO2 | Use theoretical concept in real life situation. | | | | |
| CO3 | Solve problems through simulation or through practical work | | | | |
| CO4 | Show results from the work comprehensively through presentation | | | | |
| CO5 | Demonstrate his/her work in a conference or publish the work in a peer reviewed journal | | | | |



B.Com Degree (Hons.) with Research

(Only for Students Securing 75% Marks and above in the first six Semester)

Semester – VIII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|-------------|-----------------------------|---------|----------------|-------------------|-------------------|---------|
| BC R 801 | Indirect Taxes | Core | 100 | 30 | 70 | 4 |
| BC R 802 | Synopsis Writing & Seminar | Core | 100 | 30 | 70 | 4 |
| BC R 803 | Research Project (Major) | Project | 300 | 150 | 150 | 12 |
| Total | | | 500 | 210 | 290 | 20 |



BC R 801: Indirect Taxes

Course Objectives:

- 1. To understand the basics of taxes pattern and their uses.
- 2. The students should be able to demonstrate an understanding of the tax provisions
- 3. Enabling them to understand the types of taxes, legal aspects, and their pattern

Course Contents-:

| Course Contents-: | | | | |
|-------------------|--|--|--|--|
| Unit I | Important definitions Inter-state sales and other sales | | | |
| Unit II | Declared goods, tax liability and rates of tax | | | |
| Unit III | Registration of dealers and collection of tax | | | |
| Unit IV | Important definitions, tax exemptions and exempted goods | | | |
| Unit V | Incidence and rates of taxes | | | |
| Unit VI | Registration of dealers and payment of tax | | | |
| Unit VII | Important definitions, classification of goods, basis of excise duty | | | |
| Unit VIII | Central VAT, valuation of goods and computation of excise duty | | | |
| Unit IX | Exemptions of small scale industries. | | | |
| Unit X | Introduction & nature of custom duty | | | |
| Unit XI | Prohibition on illegal import and export, Tax liability and valuation of goods | | | |
| Unit XII | Meaning of custom duty, imported and exported goods. | | | |
| Unit XIII | Service Tax – Meaning and Important definitions | | | |
| Unit XIV | Taxable services | | | |
| Unit XV | Tax free Services | | | |

Text Book:

V.S.Datey: Indirect Taxes-Law and Practice, Taxmann Publication (P) Ltd. New Delhi.

Suggested Readings:

- 1. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes
- 2. Dr. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi

| СО | Statement | | | | | |
|-----|--|--|--|--|--|--|
| CO1 | Understand the basic principles underlying the Indirect Taxation Statutes with | | | | | |
| | reference to Central Sales Tax | | | | | |
| CO2 | Understand the basic principles underlying the Indirect Taxation Statutes with | | | | | |
| | reference to Rajasthan Value added Tax | | | | | |
| CO3 | Understand the basic principles underlying the Indirect Taxation Statutes with | | | | | |
| | reference to Central Excise Duty | | | | | |
| CO4 | Understand the basic principles underlying the Indirect Taxation Statutes with | | | | | |
| | reference to Custom Duty | | | | | |
| CO5 | Understand the basic principles underlying the Indirect Taxation Statutes with | | | | | |
| | reference to Services Tax | | | | | |



BC R 802: Synopsis Writing & Seminar

The students should submit 2 sets of hard bound copy of Synopsis and give PPT Presentation to the experts of University. This shall Carry 100 marks

GUIDELINES FOR THE PREPARATION OF SYNOPSIS FOR PRESENTATION

The following guidelines and format of the synopsis that must be submitted after having chosen the subject matter and topic of the project work. The students are advised to strictly follow the guidelines and formats indicated below, while giving a strong emphasis of the goals of the Dissertation to be achieved.

- 1. Title of the Dissertation/Topic (Related to the domain of the study)
- 2. Introduction including background of proposed study- (300-400 Words Approx.)
- 3. Review of literature.
- 4. Problem statement (Max 100 words)
- 5. Need for the research What prompts you to do the research? (100 Words Approx.)
- 6. Objectives there may be so many dimensions to the research problem, but one may not have enough resources or time to study all dimensions. So, one list the objectives to, in fact, draw the boundary for the research work.
- 7. Research methodology: Explains Method, tools, etc. for the study.
- 8. Sources of data Primary or secondary or both the kinds of data may be used. What could be the probable sources of the secondary data applicable to the research?
- 9. Sampling in case primary data is to be collected, the technique of collection needs to be explained.
- 10. Expected outcome of the study (200 Words Approx.)
- 11. Bibliography

Topic Selection Criteria:- Topic should be management based and related to your domain of the study. Technical and Engineering based topics would be rejected.

Synopsis submission must contain:-

- 1. The student shall write everything in his own words. Use MSWord, 12 Point Times New Roman font, single Column. Approximately one-inch margin on each side of the page be maintained.
- 2. Give illustration and tables wherever appropriate. *The synopsis has to be signed by student and endorsed by respective guide (first Page).
- 3. The synopsis must be accompanied by the CV of the Guide for approval.



BC R 803: Research Project (Major)

Research Project is expected provide students with an opportunity to apply their class room learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall Carry 300 marks. The Student should also Publish one Research paper in UGC listed Journal.

| CO | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Prepare comprehensive report based on literature survey |
| CO2 | Use theoretical concept in real life situation. |
| CO3 | Solve problems through simulation or through practical work |
| CO4 | Show results from the work comprehensively through presentation |
| CO5 | Demonstrate his/her work in a conference or publish the work in a peer reviewed journal |



B.Com Degree (Hons.)

(For Students Completing First Six Semester)

Semester-VII

| Code No. | Paper | Туре | Total Marks | Internal Marks | External Marks | Credits |
|----------|--------------------------------|------|----------------|-------------------|-------------------|---------|
| BC 701 | Research Methodology | AECC | 100 | 30 | 70 | 4 |
| BC 702 | Advertising & Sales Management | Core | 100 | 30 | 70 | 4 |
| BC 703 | Banking and Insurance | Core | 100 | 30 | 70 | 4 |
| BC 704 | International Finance | Core | 100 | 30 | 70 | 4 |
| BC 705 | Comprehensive VIVA | VIVA | 100 | - | 100 | 4 |
| Total | | | 500 | 120 | 380 | 20 |



BC 701: Research Methodology

Course Objectives

The course enables the students:

- 1. Develop an understanding of Role of Business Research, Process of Research and types of research.
- 2. Explain the mechanism for defining the Research problems and develop Research Proposals.
- 3. Develop an understanding of merits and limitations of various research designs, types of data and methods of data collection..

Course Contents

| Unit I | Meaning, Objective and Types of Research; | | | | |
|-----------|---|--|--|--|--|
| Unit II | Criteria of good Research; Defining of Research Problem; | | | | |
| Unit III | The Research Process: an overview. | | | | |
| Unit IV | Introduction of Research Proposal, Types of Research Proposals | | | | |
| Unit V | Meaning and need of Research design | | | | |
| Unit VI | Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies; | | | | |
| Unit VII | Sampling: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non Sampling errors | | | | |
| Unit VIII | Probability and Non Probability Sampling. Primary and Secondary data, | | | | |
| Unit IX | Methods of collection of primary data, Questionnaire design and administration, Collection of Secondary data. | | | | |
| Unit X | Data Analysis: Editing, Coding, Tabular representation of data. Graphical Representation of Data. Hypothesis, | | | | |
| Unit XI | Concept of Hypothesis Testing – Logic & Importance. One sample test: z test, t test and Chi square test | | | | |
| Unit XII | Two sample test: z test, t test and Chi square test. Analysis of Variance (ANOVA) | | | | |
| Unit XIII | Interpretation, Significance of report writing | | | | |
| Unit XIV | Types of research report, Different steps in writing report; | | | | |
| Unit XV | Presentation of report: Communication dimensions | | | | |

Text Books:



2. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

Suggested Readings:

- 4. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
- 5. Business Research Methods; Donald R Cooper and Pamela S Schiner; Tata McGraw Hills, New Delhi.
- 6. Business Research Methods William G. Zikmund; 7th Ed. VII Indian Reprint 2008; Cengage, New Delhi.

| CO | Statement | | | |
|-----|--|--|--|--|
| CO1 | Gain the Knowledge & understanding of concept / fundamentals for different types of | | | |
| | research. | | | |
| CO2 | Applying relevant research techniques. | | | |
| CO3 | Evaluating relevant data collection techniques and displaying of data collected | | | |
| CO4 | Classifying different techniques of sampling and Evaluating statistical analysis which | | | |
| | includes t test, z test, ANOVA technique in doing research. | | | |
| CO5 | Applying Interpretation and prepare research report. | | | |



BC 702: Advertising & Personal Selling

Course Objective:

The course enables the students:

- 1. To understand the advertising and personal selling as promotional tools in marketing.
- **2.** To develop a customer oriented attitude for designing advertising and personal selling messages.

Course Contents:

| Unit I | Advertising: Importance, types and objectives, DAGMAR Approach | | | |
|-----------------|---|--|--|--|
| Unit II | Audience selection; Setting of advertising budget: determinants and major methods | | | |
| Unit III | Advertising creativity; Advertising appeals; Advertising copy | | | |
| Unit IV | Elements of print and broadcast advertising copy | | | |
| Unit V | Types of Advertising Media- strengths and limitations | | | |
| Unit VI | Factors influencing selection of advertising media; Media Scheduling | | | |
| Unit VII | Advertising Agency: Role, types and selection of advertising agency | | | |
| Unit VIII | Ethical and legal aspects of advertising | | | |
| Unit IX | Role of Advertising Standards Council of India (ASCI) | | | |
| Unit X | Concept of Personal Selling and Salesmanship, Qualities of a good salesperson | | | |
| Unit XI | Types of salespersons; Role of Personal Selling in CRM | | | |
| Unit XII | Prospecting,; Pre Approach; Approach | | | |
| Unit XIII | Presentation and Demonstration | | | |
| Unit XIV | Haning of Objections; Closing the Sale; Follow-Up | | | |
| Unit XV | Sales Reports and Sales Audit. | | | |

Text Books:

- 1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- 2. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- 3. Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- 4. Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning

Suggested Books

- 1. Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- 2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
- 3. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.



| CO | Statement | | |
|-----|---|--|--|
| | After completion of this course, students will be able to: | | |
| CO1 | Understand the objectives behind advertising and promotions | | |
| CO2 | Understand the various advertising and media elements in the advertising decisions. | | |
| CO3 | Identify the ethical and legal issues of advertising. | | |
| CO4 | Comprehend the importance and role of personal selling. | | |
| CO5 | Understand the process of personal selling | | |



BC 703: Banking and Insurance

Course Objectives

- 1. To understand functions of commercial banks in modern banking environment including diverse areas of Indian banking.
- 2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship.
- 3. To gain knowledge of concept and role of insurance in economic development of the country

Course Contents:

| Unit I | Bank-Definition and functions | | |
|------------------|---|--|--|
| Unit II | Regional Rural Banks, Investment Banks, Development banks | | |
| Unit III | Recent trends in Indian Banking (E-banking innovative banking) | | |
| Unit IV | Relationship between Banker and customer | | |
| Unit V | Cheque, Bills of exchange and Promissory notes | | |
| Unit VI | Salient features of the Banking Regulation Act | | |
| Unit VII | Insurance - An Introduction :- Origin and development of insurance, Risks Hazards | | |
| Unit VIII | Meaning Characteristics functions and Social and Economic significance of | | |
| | insurance | | |
| Unit IX | Principles of insurance- Insurance Interest, utmost good faith, warranties | | |
| Unit X | Life Insurance - Meaning, Need, Functions and development of life insurance in | | |
| | India | | |
| Unit XI | Types of Important Plans | | |
| Unit XII | Life Insurance Agents, Meaning of an agent | | |
| Unit XIII | General insurance - meaning, Scope, Settlement of claims | | |
| Unit XIV | Fire Insurance-meaning, Scope and Issue of fire Insurance Policy | | |
| Unit XV | Types of Plans, Conditions of fire Insurance policy | | |

Text Books:

- 1. Mishra M. N., Insurance Principles and Practices, S.Chand& Co.
- 2. Timothy and Scott, Bank Management, Thomson (South-Western), Banglore

Suggested Readings:

- 1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
- 2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
- 3. Life Insurance Corporation Act 1956

| CO | Statements | | |
|-----|---|--|--|
| | After the completion of this course, students will be able to: | | |
| CO1 | Understand the concept of Indian banking system and its recent trends | | |
| CO2 | Understand the functioning of Reserve Bank of India and overall working of commercial | | |
| | bank of India | | |
| CO3 | Analyze the role of insurance in economic development | | |
| CO4 | Analyzing the dimensions of banker customer relationships | | |
| CO5 | Identify the concept and need of Life insurance and General insurance | | |



BC 704: International Finance

Course Objectives:

- 1. The course explores the relation of International Finance in an international setting.
- 2. It aims to enable Student to trace the evolution of exchange rate system in the international financial markets.
- 3. The course emphasizes on the drawing of balance of payments account in a country.
- 4. The course emphasizes the foreign aid, economic development with their problem and prospects.

Course Contents:

| Unit I | International Finance, Meaning and Importance, Need , scope | | |
|------------------|---|--|--|
| Unit II | Methods of Payment and their uses | | |
| Unit III | Letter of Credits, types, parties | | |
| Unit IV | International Finance Market: Meaning and Functions | | |
| Unit V | Domestic and Foreign Financial Market | | |
| Unit VI | International Debt Instrument-Euro notes, Euro bonds | | |
| Unit VII | IMF (International Monetary Fund) and World Bank | | |
| Unit VIII | IFC(International Finance Corporation) | | |
| Unit IX | IDA(International Development Association) | | |
| Unit X | ADB (Asian Development Bank): Objectives, Progress and Criticism | | |
| Unit XI | PPP(Purchasing Power Parity) Theory | | |
| Unit XII | Balance of Payment, Foreign Exchange | | |
| Unit XIII | Exchange Control- Meaning. Features and Objectives | | |
| Unit XIV | FEMA(Foreign Exchange Management Act)- Meaning, Features and Objectives | | |
| Unit XV | Foreign Aid to India: Economic Development and challenges | | |

Text Books:

- 1. Mithani, D.M: Introduction to International Economics, Himalaya Publishing House, Mumbai.
- 2. Seth,M.L: Money, Banking, International Trade and Public Finance: Laxmi Narayan Agarwal Educational Publisher, Agra.
- 3. S.K. Vargheese: Finance of Foreign Trade and Foreign Exchange
- 4. M.C. Vaish: International Economics
- 5. Avadhani, V.A: International Finance Theory, Tata Mc Graw Hill Publishing Company Ltd. NewDelhi.

| CO | Statement | | |
|-----|---|--|--|
| | After completion of the course the students will be able to | | |
| CO1 | Understand International Finance, their meaning, scope, methods of payment of a business system and the environment in which it operates. | | |
| CO2 | Know and explain the Domestic and Foreign Financial Market, International Monetary System to understand the International Business. | | |
| CO2 | | | |
| CO3 | Understand the International Monetary organizations with their objective and relevance. | | |
| CO4 | Determination of Exchange Rates, PPP Theory and Balance of payment help to correlate | | |
| | Domestic business with International Business. | | |
| CO5 | Understand foreign aid, its impact on global market and World trade Organization | | |
| | creates a global knowledge of International Finance. | | |



BC 705: Comprehensive VIVA

Course Objectives:

The objective of comprehensive viva-voce is to assess the overall knowledge of the student in the relevant field of Management acquired over the years of study in the undergraduate program.

Course Description:

The comprehensive viva voce shall carry 100 marks. This would be based on all the subjects taught during the program. At the end of VII semester the viva voice would be held by a committee comprises of subject faculty members.

| CO | Statement |
|-----|--|
| | After the completion of this course, students will be able to: |
| CO1 | Demonstrate capabilities to face interview both in the academic and the industrial sector. |
| CO2 | Show Oral Presentation skills by answering questions in precise and concise manner. |



B.Com Degree (Hons.)

(For Students Completing First Six Semester)

Semester – VIII

| Code No. | Paper | Type | Total Marks | Internal Marks | External Marks | Credits |
|----------|-------------------------|---------|----------------|-------------------|-------------------|---------|
| BC 801 | Indirect Taxes | Core | 100 | 30 | 70 | 4 |
| BC 802 | Corporate Governance | Core | 100 | 30 | 70 | 4 |
| BC 803 | Industrial Law | Core | 100 | 30 | 70 | 4 |
| BC 804 | Project (Major) | Project | 200 | 100 | 100 | 8 |
| Total | | | 500 | 190 | 310 | 20 |



BC 801: Indirect Taxes

Course Objectives:

- 1. To understand the basics of taxes pattern and their uses.
- 2. The students should be able to demonstrate an understanding of the tax provisions
- 3. Enabling them to understand the types of taxes, legal aspects, and their pattern

Course Contents-:

| Unit I | Important definitions Inter-state sales and other sales | | |
|-----------------|--|--|--|
| Unit II | Declared goods, tax liability and rates of tax | | |
| Unit III | Registration of dealers and collection of tax | | |
| Unit IV | Important definitions, tax exemptions and exempted goods | | |
| Unit V | Incidence and rates of taxes | | |
| Unit VI | Registration of dealers and payment of tax | | |
| Unit VII | Important definitions, classification of goods, basis of excise duty | | |
| Unit VIII | Central VAT, valuation of goods and computation of excise duty | | |
| Unit IX | Exemptions of small scale industries. | | |
| Unit X | Introduction & nature of custom duty | | |
| Unit XI | Prohibition on illegal import and export, Tax liability and valuation of goods | | |
| Unit XII | Meaning of custom duty, imported and exported goods. | | |
| Unit XIII | Service Tax – Meaning and Important definitions | | |
| Unit XIV | Taxable services | | |
| Unit XV | Tax free Services | | |

Text Book:

1. V.S.Datey: Indirect Taxes-Law and Practice, Taxmann Publication (P) Ltd. New Delhi.

Suggested Readings:

- 1. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes
- 2. Dr. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi

| СО | Statement |
|-----|--|
| CO1 | Understand the basic principles underlying the Indirect Taxation Statutes with |
| | reference to Central Sales Tax |
| CO2 | Understand the basic principles underlying the Indirect Taxation Statutes with |
| | reference to Rajasthan Value added Tax |
| CO3 | Understand the basic principles underlying the Indirect Taxation Statutes with |
| | reference to Central Excise Duty |
| CO4 | Understand the basic principles underlying the Indirect Taxation Statutes with |
| | reference to Custom Duty |
| CO5 | Understand the basic principles underlying the Indirect Taxation Statutes with |
| | reference to Services Tax |



BC 802: Corporate Governance

Course Objectives:

- 1. To enable the students to grasp the law and ethics underlying and governing the structure and operation of the business corporation
- 2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board
- 3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations

Course Contents:

| Course Con | |
|--------------|---|
| Unit I | Definition of the word ' corporation', Evolution of the corporate structure, Purpose of |
| | corporation |
| Unit II | Corporation as a 'person', corporation as a 'moral person' |
| *** | |
| Unit III | Corporation- expectations of society, corporation-expectations of the market |
| | |
| Unit IV | Definition, role and importance of corporate governance in modern business, |
| | evolution of corporate governance |
| Unit V | Ownership and control of corporate |
| Unit VI | Transparency, Accountability and Empowerment |
| Unit VII | Role Players—The Board & Top Management |
| | Board Structure: Board of Director |
| TT .*4 X/TTT | |
| Unit VIII | Type of Directors, Roles and Responsibilities of Directors, Role |
| Unit IX | Functions of Chairman, Role and functions of CEO, Functions of the Board |
| Unit X | Codes and Laws, Practices of Corporate Governance |
| | SEBI, Audit Committee, Disclosure mechanisms |
| Unit XI | Governance and Company law |
| | |
| | |
| Unit XII | Reports of committees on corporate governance: Cadbury Committee, |
| | Kumaramangalam Birla Committee, CII Report |
| Unit XIII | Corporate Governance in Practice |
| | Corporate Misconduct & Misgovernance: Reasons for Corporate Misconduct |
| Unit XIV | Whistle Blower's Protection, Factors Responsible for obstructing effective Corporate |
| | Governance Practices; |
| Unit XV | Organizational patterns of PSU's, learning from public governance; Future of |
| | Corporate Governance in India |
| | 1 1 |

Text Books:

- 1. Corporate governance Principles, Policies and Practices, A.C. Fernando, Pearson Education
- 2. Corporate governance Principles, Mechanisms and Practice, Swami (Dr.) Parthasarathy, Biztantra, Indian Text Edition.

Reference Books:

- 1. Robert A.G. Monks & Nell Minow "Corporate governance"
- 2. Corporate Responsibility: A textbook on business ethic, governance, exact: Roles Responsibility Cannon Tom.



| CO | Statement | Blooms Level |
|-----|---|--------------|
| | After completion of this course students will be able to: | |
| CO1 | List the role and importance of corporate governance | L3 |
| CO2 | Recognize the need for business ethics and role of business in the society | L2 |
| CO3 | Summarize the role and responsibilities of board members as well as the future of corporate governance in India | L2 |
| CO4 | Differentiate the types of different types directors | L4 |
| CO5 | Determine the scope of corporate social responsibility | L5 |



BC 803: Industrial Law

Course Objectives:

- 1. To Understand and focus on wage policies, compensation for accidents caused during the course of employment.
- 2. To understand working conditions of employees and various aspect of management of labor relation and dispute settlement bodies and techniques.

Course Contents

| Unit I | The Factories Act, 1948, History of Factory legislation: Objects & Reasons, Scope |
|-----------|---|
| | and applicability, Definitions of some important terms. |
| Unit II | The Inspecting Staff: Health, Safety, Welfare, Working hours for Adults. |
| Unit III | Employment of young persons, Annual Leave with wages, Penalties & Procedure. |
| Unit IV | The Minimum Wages Act, 1948, Concept of Wages, Particularly minimum fair and living wages, Aims and Objects of the Minimum Wages Act, |
| Unit V | Application, fixation and revision of minimum rates of wages, |
| Unit VI | Adjudication of claims relating to Minimum wages and Miscellaneous provisions. |
| Unit VII | The Trade Union Act, 1926, Trade Union Movement in India-Aims & Object- Extent and Commencement of the Trade. |
| Unit VIII | Union Act, 1926. Definition and Nature of Trade Union, Registration of Trade Unions. |
| Unit IX | Rights and Liabilities of Registered Trade Unions, Recognition to Trade Unions, Dissolution. |
| Unit X | Workmen's Compensation Act, 1923, Definition of dependant, workman, partial disablement and total disablement. |
| Unit XI | Employer's liability for compensation, Employer's Liability when contract or is engaged. |
| Unit XII | Amount & Distribution of compensation |
| Unit XIII | Industrial Dispute Act, 1948, Definition, Various modes of Settlement of disputes, Object and Reasons. |
| Unit XIV | Voluntary Arbitration & Compulsory Adjudication. |
| Unit XV | Strike and Lock-outs, Lay-off and Retrenchment, Unfair Labour Practice. |

Text Books:

- 1. Statutory Material Trade Union Act, 1926, Industrial Employment Standing Orders) Act, 1946 and Industrial Dispute Act, 1947
- 1. S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi

Suggested Readings:

- 1. O.P. Malhotra, Industrial Disputes Act, Vol. I & II
- 2. Indian Law Institute Cases and Materials on Labour Law and Labour Relation



| CO | Statement |
|-----|--|
| CO1 | Summarize the statute for management and functioning of a manufacturing facility in India |
| CO2 | Apply aspects of employment law to real workplace situations |
| CO3 | Develop ability to critically analyze and manage union related strategies |
| CO4 | Critically evaluate statute regarding compensation and emerging trends |
| CO5 | Consider the ethical, equity and sustainability implications of current and emerging labour regulations regarding dispute resolution |



BC 804: Project (Major)

Project is expected provide students with an opportunity to apply their classroom learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall Carry 200 marks.

| CO | Statement |
|-----|---|
| | After completion of this course, students will be able to: |
| CO1 | Prepare comprehensive report based on literature survey |
| CO2 | Use theoretical concept in real life situation. |
| CO3 | Solve problems through simulation or through practical work |
| CO4 | Show results from the work comprehensively through presentation |
| CO5 | Demonstrate his/her work in a conference or publish the work in a peer reviewed journal |