



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)	(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
	II	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 Option with UG Certificate in relevant Discipline/Subject after Completion of I Year (2 Semesters), provided the student secure 4 credits during Summer Internship after IInd Semester.											
II Yr	III	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
	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 Option with UG Diploma in relevant Discipline/Subject after Completion of II Year (4 Semesters), provided the student secure 4 credits during Summer Internship after IVth Semester.											
III Yr	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
	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 Credits (Upto VI Sem)		AECC (24 Credits)	(84 Credits)				Multidisciplinary (6 Credits)	SEC (12 Credits)	VAC (8 Credits)		Total (134 Credits)
Exit Option with UG Degree in relevant Discipline/Subject after Completion of III Year (6 Semesters).											
B.Com Degree (Hons.) with Research											
(Only for Students Securing 75% Marks and above in the first six Semesters)											
IV Yr	VII	Research Methodology (4 Credits)	Advertising & Sales Management (4 Credits)	Banking and Insurance (4 Credits)	International Finance (4 Credits)				Research Project (4 Credits)		20
	VIII		Indirect Taxes (4 Credits)		Synopsis Writing & Seminar (4 Credits)				Research Project Major (12 Credits)		20
Total Credits		AECC (24 Credits)	(104 Credits)				Multidisciplinary (6 Credits)	SEC (12 Credits)	VAC (8 Credits)	(20 Credits)	Total (174 Credits)
B.Com Degree (Hons.)											
(For Students Completing First Six Semesters)											
IV Yr	VII	Research Methodology (4 Credits)	Advertising & Sales Management (4 Credits)	Banking and Insurance (4 Credits)	International Finance (4 Credits)				Comprehensive VIVA (4 Credits)		20
	VIII		Indirect Taxes (4 Credits)	Corporate Governance (4 Credits)	Industrial Law (4 Credits)				Project (8 Credits)		20
Total Credits		AECC (28 Credits)	(108 Credits)				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	Type	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	Type	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	Type	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	Type	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

Semester – V

Code No.	Paper	Type	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	Type	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	Type	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	Type	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	Type	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	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

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	Type	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

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.

Course Outcomes:

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, Objectives of Accounting , Process of Accounting,.
Unit II	<i>Accounting Principles and standards:</i> Accounting principles,
Unit III	Concepts and conventions. Difference between Bookkeeping & Accountancy, users of Accounting.
Unit IV	<i>Journalizing Transactions:</i> Recording of transactions in Journal.
Unit V	Rules of Debit and Credit, Journal entries.
Unit VI	<i>Sub Division of Journal:</i> Cash Book, Purchase book, Sales book, Returns book, B/R book, B/P book, Journal proper
Unit VII	<i>Ledger Posting:</i> 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

Course Outcomes:

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

Course Outcomes:

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 Indian 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

Course Outcomes:

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
Unit III	Transactions of Sentences: <ul style="list-style-type: none"> • 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	<i>Paragraph writing</i> (for developing better writing skill)

Text books:

Wren and Martin-English Grammar

Course Outcomes:

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 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
Unit III	Water Pollution – Sources of water, water quality standards, type of pollutants – its sources and effects
Unit IV	Air Pollution – composition of atmosphere, Air quality standards, Sources and adverse effects of air pollution, Greenhouse effect, global warming, acid rain, ozone depletion,
Unit V	Noise Pollution – Introduction, Level of noise, Sources and adverse effects of noise, Control of noise pollution
Unit VI	Solid Waste Management - Municipal waste – Introduction, classification of solid waste, composition and characteristics of solid waste
Unit VII	Collection conveyance and disposal of solid waste, recovery of resources. Sanitary land filling, Vermi-composting, incineration
Unit VIII	Biomedical waste – Generation, collection and disposal.
Unit IX	Non-Conventional energy sources- Introduction, renewable sources of energy; Potential of renewable energy resources in India.
Unit X	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
Unit XV	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, Clarendon Press Oxford (TB)
2. Cunningham, W.P, Cooper, T.H. Gorhani, E & Hepworth, M.T., Environmental Encyclopedia, Jaico Publishing House, Mubmbi, 2001.

Course Outcome:

CO	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	Type	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 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 NBFIs.
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.

Course Outcomes:

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

Course Outcomes

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)

Course outcomes:

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 have 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 <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Preparing documents with inserts pictures objects and database. • Preparing tables
Unit VI	<ul style="list-style-type: none"> • Perform mail merger operation and preparing labels. • Type the text, change the font size at 20, Align the text to left, right and justify & centre and underline the text.
Unit VII	<ul style="list-style-type: none"> • Prepare a job application letter enclosing your bio-data • Type the text, check spelling and grammar, bullets and numbering list items.
Unit VIII	. MS POWER POINT <ul style="list-style-type: none"> • Prepare a power point presentation with at least five slides for department inaugural function.
Unit IX	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 <ul style="list-style-type: none"> • Entering and printing worksheet.
Unit XIII	Worksheet using formulas
Unit XIV	<ul style="list-style-type: none"> • Worksheet Manipulation for electricity bill preparation • Drawing graphs to illustrate class performance
Unit XV	An excel worksheet contains monthly Sales Details of five 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

Course Outcomes:

CO	Statement
CO1	Know and explain about the evolution of computer systems and its basic components.
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	Laissez faire theory - concept of Freedom Liberty, Equality, Fraternity, Secularism, Socio-Economic Justice, Universal franchise
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 (Articles 19)
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	<i>Perception</i> –Meaning and definition, Perceptual process, perceptual errors <i>Attitude</i> -Meaning and dimensions of Attitude- Job Satisfaction, Organizational commitment.
Unit VI	<i>Learning</i> -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

Course Outcomes:

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	Type	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. Ramaswamy Namakumari 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.

Course Outcomes

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

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

Course Outcomes:

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

Course Outcomes:

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

Course Outcomes:

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.

Course Outcomes:

CO	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:

Unit I	Why to Learn and Invest in the Securities Markets? Basics of Securities Market; Career Opportunities in Stock Market
Unit II	Business of Stock Market; Mindset for Investing; Management of Risk in SM
Unit III	How to Open 3 in 1 Trading Account? How to buy sell shares for investment, trading? Mathematics of SM
Unit IV	Fundamental Analysis-Economic, Industry, Company; When to Buy or Sell Shares using Technical Analysis?
Unit V	Special Strategies for Investment in Shares; New Issues, How to Make Money? Miscellaneous issues in SM
Unit VI	How to Build Wealth with Exchange Traded Funds; Building Wealth with Mutual Funds Taxation of Shares, MFs, ETFs & F&O
Unit VII	Introduction to Future, Options, Greeks Haning Grievances and Complaints Introduction to Nifty Indices
Unit VIII	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.

Course Outcomes

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	Type	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	<i>Capital Structure:</i> 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	<i>Cost of Capital:</i> 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. Pandey I. M., “Financial Management”, Vikas Publishing House, Revised Ed., 2003

Course Outcomes:

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'Ceazo, 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.

Course Outcomes

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

Course Outcomes:

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 Practicing love 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 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 ,racting 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,

	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 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	1. Become conscious practitioners of human values.
CO5	Apply their potential as human beings and conduct themselves properly in the ways of the world.

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.

Course Outcome:

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

Course Outcomes:

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	Type	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. Ahuja Girish 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)

Course Outcomes:

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-Commerce E-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.

Course Outcome:

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

Course Outcomes:

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.PaneerSelvam, Quantitative Techniques Prantice Hall New Dehli
- 2.Kothari C.R. Quantitative Techniques Vikas Publication

Course Outcomes:

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	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, handling 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

Course Outcomes

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	Type	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”

Course Outcomes:

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

Course Outcomes:

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- 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

Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Understand 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, Handling 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

	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.),.
Unit XIV	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

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.

Course Outcome:

After completion of this course, students will be able:

CO	Statement
CO1	To enable students / learners to understand the logical connections between ideas.
CO2	To 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

Course Outcomes:

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 enterprise

B.Com Degree (Hons.) with Research

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

Semester – VII

Code No.	Paper	Type	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

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:

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.

Course Outcomes:

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.

Course Outcome:

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), Bangalore

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

Course Outcomes:

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	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.

Course Outcomes:

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.

Course Outcomes:

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	Type	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:-

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

Course Outcome:

CO	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.

Course Outcomes:

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	Type	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.

Course Outcomes:

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.

Course Outcome:

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), Bangalore

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

Course Outcomes:

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.

Course Outcomes:

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 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

Course Outcome:

CO	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:

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
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

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.

Course Outcomes:

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

Course Outcomes:

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.

Course Outcomes:

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