

**JAMIA HAMDARD**

**Department of Management**

**CBCS Enabled syllabus**

**Bachelor's of Commerce**

Department of Management 2021

SYLLABUS FOR BCOM  
Choice Based Credit System (CBCS)  
Approved by BOS held on May 25, 2022



DEPARTMENT OF MANAGEMENT  
School of Management & Business Studies

JAMIA HAMDARD

Hamdard Nagar, New Delhi-110062

**PROGRAMME NAME : B COM**

**PROGRAMME CODE:**

**SCHOOL NAME: SMBS**

**DEPARTMENT OF MANAGEMENT**

*Department of Management*

**ADMISSION & EXAMINATION  
BYE-LAWS  
AND  
SYLLABUS**

**Updated**

**FOR  
BACHELOR OF COMMERCE (HONOURS):B.Com. (Hons.)**



**DEPARTMENT OF MANAGEMENT  
School of Management & Business Studies**

**JAMIA HAMDARD**  
Hamdard Nagar, New Delhi-110062

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- Approval Date of the BOS Meeting for the Present Syllabus

Name of the program	Dates of Revision
B.Com (Hons)	11.1.22
B com (Hons)	25.5.22

## School of Management & Business Studies

### Vision Statement (School Level):

To be a premier academic institution, imparting quality higher education in the diversified fields of Management, that includes general management, Hotel and hospitality management, Healthcare Management and training socially responsible business leaders, and entrepreneurs.

### Mission Statements (3 to 4) (School Level)

- **MS-1:** To create a management school that fosters high quality research, executive education, and consultancy work.
- **MS-2:** Nurture a strong relationship with the alumni and eminent industry leaders in a bid to create a noteworthy impact on society.
- **MS-3:** To adopt emerging trends in teaching, learning practices and research and encourage continuous innovation in all aspects of management education

### Department of Management

**Vision Statement (Department/Centre Level):** To build and nurture an institute which excels in creation, dissemination and application of management knowledge and to shape individuals who are able to contribute to economy, humanity and society as a whole.

### Mission Statements (3 to 4) (Department Level)

**MS-1:** To transform young minds into future global leaders, managers and academicians in the field of management education, who strive towards achieving accountability, profitability, and sustainability

**MS-2:** To develop and train, entrepreneurs, managers and professionals, to reach a global benchmark of excellence in their skill sets and competencies, while upholding the highest standards of morality and ethics.

**MS-3:** To create a diverse pool of managers and academicians, with a multi-cultural and multidisciplinary outlook; with a keen desire to learn and grow.

## QUALIFICATION DESCRIPTORS (QDs)

**Upon the completion of Academic Programme Bachelor of Business Administration students will be able to:**

**QD-1** The graduates will establish themselves as professionals by solving real-life problems using exploratory and analytical skills acquired in the field of Computer Science & Applications.

**QD-2** The graduates will provide sustainable solutions to ever changing interdisciplinary global problems through their Research & Innovation capabilities.

**QD-3** The graduates will become employable, successful entrepreneur as an outcome of this programme.

**QD-4** The graduates will embrace professional code of ethics while providing solution to multidisciplinary social problems in industrial, entrepreneurial and research environment to demonstrate leadership qualities.

**QD-5** Pertain ethical principles and entrust to professional ethics and responsibilities in a global economic environment.

### Mapping Qualification Descriptors (QDs) with Mission Statements (MS)

	MS-1	MS-2	MS-3
<b>QD-1</b>	3	2	3
<b>QD-2</b>	3	1	2
<b>QD-3</b>	2	3	3
<b>QD-4</b>	2	3	3
<b>QD-5</b>	3	2	3

Write '3' in the box for 'High-level' mapping, 2 for 'Medium-level' mapping, 1 for 'Low-level' mapping.

## PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

### Upon the completion of Academic Programme B.Com (Hons)

**PEO-1:** Discuss the concepts of Auditing and taxation and the other areas of Commerce

**PEO-2:** Apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.

**PEO-3:** Analyze, interpret and apply concepts of Financial, Cost and Management Accounting for business decision-making

**PEO-4:** Exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities

**PEO-5:** Analyze and evaluate ethical problems that occur at all levels of business decision making and Work effectively and professionally in teams

### Mapping Program Educational Objectives (PEOs) with Mission Statements (MS)

	MS-1	MS-2	MS-3
<b>PEO-1</b>	3	2	1
<b>PEO-2</b>	2	1	3
<b>PEO-3</b>	3	3	3
<b>PEO-4</b>	2	3	2
<b>PEO-5</b>	3	1	3

Write '3' in the box for 'high-level' mapping, 2 for 'Medium-level' mapping, 1 for 'Low-level' mapping.

### Program Learning Outcome of B.Com (Hons)

**PLO1:** This program provides the students thorough and inclusive knowledge of the areas related to finance, accounting and taxation along with some basic general paper.

**PLO2:** The student of this program will be trained to develop abilities and approaches needed for critical thinking and adopting a comprehensive problem-solving approach.

**PLO3:** The teaching learning pedagogies used in the program make the students capable enough to deliver and communicate information effectively with a mark.

**PLO4:** The courses aim at founding entrepreneurial skills in the students by instilling in them competencies needed to become a businessperson or entrepreneur.



- PLO5: This courses also involve and prepare the students to check unethical conduct, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.
- PLO6: This package enables the students to be industrially updated as it has courses like on-line accounting system, computer applications etc.
- PLO7: This Program help the student to lean business software but also makes them independent enough in this world of digitization.
- PLO8: The courses of this program give a global perception to the students such that they will be able to assimilate national values and beliefs with intercontinental culture and competency.
- PLO9: This program enables the learners to think of a given tricky or condition from different viewpoints like economic, financial, social, national, global etc. and broadens the horizon of their thought processes.
- PLO10: This course not only helps the students add scopes to its decision making but also in reaching to inclusive conclusions.
- PLO11: Through the program, the students will acquire applied skills to work as tax consultant, audit assistant and other financial supporting services. The course will also prepare them for competitive exams like CA, CS, and ICWA.
- PLO12: Case studies, seminars, project work will enable students to get applied exposure and bridge gap between industry and academia.

**Mapping Program Learning outcome (PLOs) with Program Educational Objectives (PEOs)**

	<b>PEO-1</b>	<b>PEO-2</b>	<b>PEO-3</b>	<b>PEO-4</b>	<b>PEO-5</b>
<b>PLO-1</b>	2	2	3	3	1
<b>PLO-2</b>	3	3	1	2	2
<b>PLO-3</b>	3	2	2	2	3
<b>PLO-4</b>	3	3	3	3	2
<b>PLO-5</b>	3	2	2	3	2
<b>PLO-6</b>	2	3	3	2	1
<b>PLO-7</b>	2	2	3	2	2
<b>PLO-8</b>	2	3	2	3	1
<b>PLO-9</b>	3	2	3	2	3
<b>PLO-10</b>	2	1	3	1	3
<b>PLO-11</b>	2	3	3	3	3
<b>PLO-12</b>	3	2	3	2	3

Write '3' in the box for 'high-level' mapping, 2 for 'Medium-level' mapping, 1 for 'Low-level' mapping.

**ADMISSION AND EXAMINATION BYELAWS**  
**For**  
**B.Com. (Hons.)**

1. **Programme:** Bachelors of Commerce **B.Com. (Hons.)**
2. **Duration:** Three years, each year having two semesters. It will be a fulltime programme
3. **Medium of Instruction and Examinations:** English
4. **Eligibility for Admission:**

A candidate seeking admission to the programme must have:

- Passed 10+2 examination or equivalent in any discipline from a recognized Board/Institution with at least 50% (fifty percent).
- The admission to the B. Com. (Hons.) Program will be on the basis of merit of the qualifying examination and/or interview to be conducted by Jamia Hamdard.
- For admission against the NRI/Industry sponsored seats admissions will be on the basis of merit of the qualifying examination and/or interview to be conducted by Jamia Hamdard.

**5. Course structure**

The course work shall be divided into two parts per year as given below:

1 <sup>st</sup> Year	Semester-I	July to December
	Semester-II	January to May
2 <sup>nd</sup> Year	Semester-III	July to December
	Semester-IV	January to May
3 <sup>rd</sup> Year	Semester-V	July to December
	Semester-VI	January to May

During an academic year, a candidate shall be enrolled only for one course of study and shall not appear for any other examination of this or any other University.

The semester-wise course outline, total marks allocated to each course, internal assessment and semester examinations marks for all specialization are listed in Annexure as syllabus. Detailed course content of the syllabus shall be prescribed by the Board of Studies (BOS) and shall be reviewed periodically.

**NOTE: Depending on circumstances prevailing in the market, the University/BOS reserves the right to change any paper/update the syllabus and to increase or decrease the number of**

## **optional papers.**

### **6. Attendance**

- a) All students must attend every lecture delivered. However, to account for the late joining or other such contingencies, the attendance requirement for appearing in the semester examinations shall be a minimum of 75% of the total classes actually held.
- b) In order to maintain the attendance record of a course, a roll call will be taken by the subject teacher in every scheduled lecture.
- c) Attendance on account of participation in the prescribed functions of NCC, NSS, Inter-University sports, educational tours/field work assigned by the university to students shall be credited to the aggregate, provided the attendance record, duly counter signed by the officer in-charge, is sent to the Head of Department within two weeks' time after the function/activity.
- d) The subject teacher will consolidate the attendance record for the lectures for each student. The subject teacher will submit the consolidated attendance to the Course coordinator. The course coordinator will prepare a list of short attendance based on all the consolidated attendance received from the subject teachers. This will further be submitted to the Head of the Department. The statements of attendance of students shall be displayed on the Department's Notice Board at the beginning of the following month and consolidated attendance before the conclusion of each semester as given in the University Calendar. **Notices displayed on the Notice Board shall be deemed to be a proper notification, and no individual notice shall be sent to students.**
- e) If a student is found to be continuously absent from the classes without information for a period of 30 days, the teacher in charge shall report it to the Head of Department, who will inform the Registrar through the Dean. Registrar will issue a notice to such student, as to why his/ her admission should not be cancelled. The Registrar will take a decision on cancellation of admission within 30 days of issue of the notice. A copy of the order shall be communicated to the student.
- f) A student with less than 75% attendance of the lectures in each course shall be detained from appearing in the semester examination of that course. The Dean of Faculty concerned may consider application for the condonation of shortage of attendance up to 5% on account of sickness or any other extra ordinary circumstances, provided the medical certificate duly certified by registered Medical Practitioner, had been submitted within 7 days of the recovery from the illness.

A student detained on account of attendance will be re-admitted to the same class in the next academic year on payment of current fees except Enrolment and identity card fees

### **7. Scheme of Examination**

Each paper shall carry 100 marks. Of these, 75 marks shall be for semester examination and 25 marks for internal assessment.

### **8. Internal Assessment**

Internal assessment for 25 marks in respect of theory papers will be based on written tests, case discussions, assignments, quizzes, marks for presentations, viva-voice etc. The breakup is as follows: 10marks for Sessional (two sessionals of 5 marks each). 5 for class participation (attendance), 10 for assignments/ presentations.

- The evaluation shall be done by the subject teacher and marks will be notified.
- There shall be two to three written tests in each course in a semester. The test will be conducted as per the academic calendar. Individual faculty member to announce the date for tests or conduct them as per academic calendar.
- Internal assessment for 05 marks shall be done by the subject teacher based on the class room performance of the student including class attendance and class participation.
- The teacher concerned shall maintain records of marks of various components of evaluation for each student and the same will be notified at the end of the semester.
- The internal assessment marks shall be submitted by Head of the Department to the Assistant Registrar, Examinations at the end of the semester.
- A candidate who has to reappear (as an ex-student) in the semester examination of a course will retain the marks of internal assessment.
- A student who will be required to seek re-admission, for whatever reason, will have to appear for internal assessment and tests afresh.

**\* Overall participation in other programs of the University will carry suitable weight in internal assessment.**

## **9. Semester Examinations**

- a) The Semester examinations shall be held at the end of each semester as notified in the academic calendar. There shall be supplementary examination followed by result declaration of main examination. Candidates shall appear in the examination of their uncleared papers of the supplementary examination in the next semester examination of the same paper along with other students of junior batch. Thus, the uncleared papers of Semester - I shall be cleared in Semester- III and those of Semester - II in Semester-IV. Semester-III and any backlog of Semester I in Semester-V and Semester-IV and any backlog of semester II in Semester-VI. Likewise, the examination of uncleared papers of semester V and VI would be taken up by the student next year along with the junior batch.
- b) A student who cleared all the papers of a semester/annual examination of a programme/course will be eligible for improvement examination. Supplementary/Improvement Examinations will be held within one month of declaration of results.
- c) A student shall be eligible to appear at the improvement examination if he/she secures “C” and “P” grade in any course
- d) For the purpose of determining SGPA/CGPA, the better of the two performances (regular and improvement) in the examination shall be taken into consideration.
- e) The improvement examination will be allowed only once within 1 year of the date of original examination.
- f) The Improvement examination shall be conducted along with the supplementary examination within one month of declaration of result.
- g) The marks/grades scored by the students in the improvement examination shall not be considered for award of medals, prizes and ranks. Etc.
- h) The students those who will repeat/supplementary examination, will not be entitled to be

considered for the award of medal, prizes, etc.

- i) Students may be allowed to seek re-evaluation of his/her answer book by submitting a written application, alongwith necessary fee, within one week of declaration of results.
- j) Upon written request, the answer books of students can be shown to them within one week after declaration of its result. For this, a fee of Rs. 2,000/- per paper will have to be paid in advance. Students will also be allowed to compare his/her marks with the highest scorer for which a fee of Rs. 4,000/- will have to be paid.
- k) The duration of semester examinations of each theory paper will be 3 hours.
- l) The question papers shall be set by either an external or an internal examiner duly appointed by the Superintendent of Examinations.
- m) The papers set by the examiners shall be moderated by a panel of moderators constituted by the Superintendent of Examinations at the time of approving the panel of examiners.
- n) A student has to undergo a 6-8 weeks Project work after 4<sup>th</sup> semester. The Project work presentation and report will be given in 5<sup>th</sup> semester.
- o) A student shall be required to maintain record of periodic progress of the project. He / she should be in constant touch with his/her supervisor. There would be continuous appraisal of the project which will carry' 40 marks as a part of internal assessment (presentation) and 60 marks for external assessment (project report).
- p) The minimum pass marks shall be 40 Percent in each theory and viva-voce Examination.

## **10. Promotion Criteria**

A student will be required to clear minimum 40% his/her papers in a semester/annual examination to be eligible for promotion to the next semester/year. A student may appear in the supplementary examination after each semester/annual examination and can have a choice to appear in the backlog papers in the supplementary examination or in the subsequent regular semester/annual examination. A student detained due to shortage of attendance will repeat his/her paper in the subsequent semester concerned (even/odd).

In addition to the above if a student is unable to clear 40% of the subjects in a particular semester or has been detained for whatever reason will seek re-admission in the same semester in next academic year.

Any student who has completed all the six semesters but has some backlogs will appear in the subsequent backlog papers as an ex-student during the span period. After expiry of the span period he/she has to get approval by the Competent Authority for appearing in backlog papers.

## **11. Span Period**

A student must complete all the requirements of B. Com. (Hons.) degree within a period of five years from his/ her admission. In a genuine case, permission may be granted even beyond the period of five years with prior approval of the Vice Chancellor.

## **12. Credit System**

Credits are a value allocated course units to describe the student workload required to complete them. They reflect the quantity of work each course requires in relation to total quantity of work

required to complete a full semester/ year of academic study at the institution i.e. lectures, practical work, seminars, private work in the laboratory, library or at home and examination or other assessment activities. The following is the list of subjects, wherein the core subjects are compulsory. The students are given choice to choose minor subjects and SEC (Skill Enhancement Course) subject and specialization according to his preference.

**IMPLEMENTATION OF UGC CBCS PROGRAMME STRUCTURE B. Com. (Hons.)**

**Semester-1**

<b>Paper Code</b>	<b>Subject</b>	<b>Discipline</b>	<b>Marks Internal</b>	<b>Marks Semester</b>	<b>Total</b>	<b>L-T</b>	<b>Credits</b>
BCH101	Business Organization	Core	25	75	100	3-1	4
BCH102	Microeconomics	Core	25	75	100	3-1	4
BCH103	Business Statistics	Core	25	75	100	3-1	4
BCH104	Business Law	Core	25	75	100	3-1	4
BCH105	Financial Accounting	Core	25	75	100	3-1	4
BCH106	Computer Applications in Business*	SEC	25	75	100	3-1	4
<b>Total</b>						<b>18-6</b>	<b>24</b>

\* BCH106: OFFER AT UNIVERSITY LEVEL.

**Semester-2**

<b>Paper Code</b>	<b>Subject</b>	<b>Discipline</b>	<b>Marks Internal</b>	<b>Marks Semester</b>	<b>Total</b>	<b>L-T</b>	<b>Credits</b>
BCH201	Management Principles and Practices	Core	25	75	100	3-1	4
BCH202	Macroeconomics	Core	25	75	100	3-1	4

BCH203	Business Mathematics*	SEC	25	75	100	3-1	4
BCH204	Advanced Financial Accounting	Core	25	75	100	3-1	4
BCH205	Corporate Laws	Core	25	75	100	3-1	4
BCH206	Business Communication	Language	25	75	100	3-1	4
<b>Total</b>						<b>18-6</b>	<b>24</b>

\* BCH203: OFFER AT UNIVERSITY LEVEL

### Semester-3

Paper Code	Subject	Discipline	Marks Internal	Marks Semester	Total	L-T	Credits
BCH301	E-Commerce*	SEC	25	75	100	3-1	4
BCH302	Environmental Studies	AECC	25	75	100	3-1	4
BCH303	Income-tax Law and Practice	Core	25	75	100	3-1	4
BCH304	Cost Accounting	Core	25	75	100	3-1	4
BCH305	Human Resource Management	Core	25	75	100	3-1	4
BCH306	Corporate Accounting	Core	25	75	100	3-1	4
<b>Total</b>						<b>18-6</b>	<b>24</b>

\* BCH301: OFFER AT UNIVERSITY LEVEL

### Semester-4

Paper Code	Subject	Discipline	Marks Internal	Marks Semester	Total	L-T	Credits
BCH401	Indian Economy	Generic	25	75	100	3-1	4
BCH402	Entrepreneurship*	SEC	25	75	100	3-1	4
BCH403	Financial Management	Core	25	75	100	3-1	4
BCH404	Principles of Marketing	Core	25	75	100	3-1	4
BCH405	GST & Customs Law	Core	25	75	100	3-1	4
BCH406	Management Accounting	Core	25	75	100	3-1	4



<b>Total</b>	<b>18-6</b>	<b>24</b>
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\* BCH402: OFFER AT UNIVERSITY LEVEL

### Semester-5

<b>Paper Code</b>	<b>Subject</b>	<b>Discipline</b>	<b>Marks Internal</b>	<b>Marks Semester</b>	<b>Total</b>	<b>L-T</b>	<b>Credits</b>
BCH501	Business Research Methods & Analytics	Core	25	75	100	3-1	4
BCH502	Financial Markets, Institutions and Services	Core	25	75	100	3-1	4
BCH503	Consumer Affairs and Customer Care	Core	25	75	100	3-1	4
BCH504	Industry Internship	Core	25	75	100	3-1	4
	E-1: Any One From Group A	DSE	25	75	100	3-1	4
	E-2: Any One From Group B	DSE	25	75	100	3-1	4
<b>Total</b>						<b>18-6</b>	<b>24</b>

### Group A: E-1

BCH505: Fundamentals of Investment

BCH506: Training and Development

BCH507: Digital Marketing

**Group B: E-2**

BCH508: Banking and Insurance

BCH509: Leadership and Team Development

BCH510: Advertising and Personal Selling

**Semester-6**

Paper Code	Subject	Discipline	Marks Internal	Marks Semester	Total	L-T	Credits
BCH601	Auditing	Core	25	75	100	3-1	4
BCH602	International Business	Core	25	75	100	3-1	4
BCH603	Project management and Techniques	Core	25	75	100	3-1	4
BCH604	Comprehensive Viva-Voice	Core	25	75	100	3-1	4
	E-3: Any One From Group C	DSE	25	75	100	3-1	4
	E-4: Any One From Group D	DSE	25	75	100	3-1	4
<b>Total</b>						<b>18-6</b>	<b>24</b>

**Group C: E-3**

BCH605: Finance for Non- Finance Executives

BCH606: Personal Tax Planning

BCH607: Collective Bargaining &amp; Negotiation Skills

**Group D: E-4**

BCH608: Personal Finance and Planning

BCH609: Corporate Tax Planning

BCH610: Financial Reporting &amp; Analysis

## Grading System

The grade awarded to a student in any particular course will be based on his/her performance in sessional and final examinations. The letter grades and their equivalent numerical points are listed below.

Letter Grade	Grade Point	Range of Percentage of Marks
O (Outstanding)	10	90 and above to 100 (90-100)
A+ (Excellent)	9	80 and above and Less than 90 (80<90)
A (Very Good)	8	70 and above and Less than 80 (70<80)
B+ (Good)	7	65 and above and Less than 70 (65<70)
B (Above average)	6	55 and above and Less than 65 (55<65)
C (Average)	5	50 and above and Less than 55 (50<55)
P (Pass)	4	40 and above and Less than 50 (40<50)
F (Fail)	0	00 and above and Less than 40 (00<40)
Ab (Absent)	0	

If a candidate does not write a paper, he/ she will be awarded I grade.

Adoption of the UGC grading system and evolve a conversion formula from CGPA to percentage of marks and vice versa

Letter Grade*	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

### **Earned Credit (E C)**

The credit for the course in which a student has obtained “C” or a higher grade will be counted as credits earned by him/ her. Any course in which a student has obtained “F” grade will not be counted towards his/ her earned credits

### **Evaluation of Performances**

- SGPA (Semester Grade Point Average) will be awarded on successful completion of each semester
- CGPA (Cumulative Grade Point Average) which is the grade point average for all the completed semester at any point in time, which will be awarded in each semester on successful completion of the current semester as well as all of the previous semester. CGPA is not applicable in semester I.

### **Calculation of SGPA and CGPA in a semester**

$$\text{SGPA} = \frac{\sum (\text{Earned Credits X Grade Point})}{\sum (\text{Course Credits Registered})}$$

$$\text{CGPA} = \frac{\sum (\text{Earned Credits X Grade Point})}{\sum (\text{Course Credits Registered})}$$

Where m is the number of semester passed

### **Classification of Results.**

The result of successful candidates who fulfill the criteria for the award of B. Com. (Hons.) shall be classified at the end of last semester, on the basis of his/her CGPA.

### **Formula for Conversion of CGPA into percentage of Marks.**

The percentage equivalent to the CGPA shall be obtained by using the following formula:

$$\text{Equivalent percentage of CGPA} = \text{CGPA} \times 10$$

Classification shall be done on the basis following criteria: -

- He/ she shall be awarded “I Division with Distinction” if her/ his final CGPA is 7.5 and above and upto 10.
- He/ she shall be awarded “First Division” if her/ his final CGPA is 6.00 and above and less than 7.50.
- He/ she shall be awarded “Second Division” if her/ his final CGPA is 5.00 and above and less than 6.00.
- He/ she shall be awarded “Third Division” if her/ his final CGPA is 4.00 and above and less than 5.00.

**B.Com. (Hons.) 1<sup>st</sup> Semester**

**BCH101: Business Organization**

**Course Code: BCH101**

**Title of the Course: Business Organization**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO-1: Explain the basic fundamentals of the business environment, organisational theory and marketing,

CLO-2: Learn capacity to recognize and use relevant terminology.

CLO-3: Student should understand and critically evaluate the information contained in relevant academic texts.

CLO-4: Learn to Analyse and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.

CLO-5: Learn to contribute to a team project in an effective manner.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PL O1</b>	<b>PL O2</b>	<b>PL O3</b>	<b>PL O4</b>	<b>PL O5</b>	<b>PL O6</b>	<b>PL O7</b>	<b>PL O8</b>	<b>PL O9</b>	<b>PL O10</b>	<b>PL O11</b>	<b>PL O12</b>
<b>CLO1</b>	3	3	3	3	1	2	3	2	1	2	3	1
<b>CLO2</b>	3	2	2	1	1	1	1	2	1	3	3	1
<b>CLO3</b>	3	2	2	1	1	3	3	1	1	1	3	1
<b>CLO4</b>	3	2	2	1	1	1	1	1	2	1	1	1
<b>CLO5</b>	3	2	2	1	1	1	1	1	3	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

**UNIT -I: Business organization Basics****L-08**

Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Business ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

**UNIT –II: Introduction of Company****L-10**

Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organization-Need, Meaning, Significance and its Merits- Demerits. Public Enterprises Concept, Meaning, Characteristic, Objectives and Significance. Multi-National Corporations. (MNC'S) - An Introduction in India.

**UNIT- III:Business Establishment Basics****L-08**

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit. Entrepreneurship – Concept and nature; entrepreneurial opportunities in contemporary business environment.

**UNIT- IV: Business collaboration concept****L-06**

Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

**UNIT–V: Concept of Business Finance****L-08**

Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI. Chambers of commerce and industries in India – FICCI, CII Association

Suggested Books:

1. Chottorjee S.K. Business Organisation
2. Jagdish Prakash Business Organisation and Management
3. Om Prakash Business Organisation
4. Sherlekar S.A. Business Organisation and Management
5. Singh & Chhabra Business Organisation

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group,

experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH102: Microeconomics**

**Course Code: BCH102**

**Title of the Course: Microeconomics**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO-1: This course provide basics of microeconomic to the student i

CLO-2: This course Help the student for individual decision making as consumers and producers.

CLO-3: The students learn principles of microeconomics in relation to business.

CLO-4: Student learn how supply and demand are related to each other.

CLO-5: Student learn the various characteristics of perfect and imperfect markets.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	<b>PL O1</b>	<b>PL O2</b>	<b>PL O3</b>	<b>PL O4</b>	<b>PL O5</b>	<b>PL O6</b>	<b>PL O7</b>	<b>PL O8</b>	<b>PL O9</b>	<b>PL O10</b>	<b>PL O11</b>	<b>PL O12</b>
<b>CLO1</b>	3	3	2	2	3	2	3	3	3	2	3	2
<b>CLO2</b>	2	2	2	1	1	1	1	2	2	3	3	2
<b>CLO3</b>	2	2	2	1	1	3	3	1	2	1	3	3
<b>CLO4</b>	3	2	2	1	1	1	2	1	2	1	2	2
<b>CLO5</b>	3	2	2	1	1	2	1	1	3	1	3	1

3-High Level, 2-Medium Level, 1-Low Level

**UNIT-I: Introduction**

**L-08**

Nature and scope of microeconomics, determinants of demand and law of demand, price, cross and income elasticity, law of supply, elasticity of supply, competitive equilibrium; consumer's equilibrium- utility and indifference curve approaches

**UNIT-II: Production function & Classification of cost**

**L-08**

Short run and long run production functions, laws of returns; optimal input combination; classification of costs; short run and long run cost curves and their interrelationship;

**UNIT-III: Scale of microeconomics**

**L-08**

Internal and external economies of scale, revenue curves; optimum size of the firm; factors affecting the optimum size, location of firms.

**UNIT-IV: Market condition**

**L-08**

Equilibrium of the firm and industry – perfect competition, monopoly, monopolistic competition, discriminating monopoly, aspects of non-price competition; oligopolistic behavior.

**UNIT-V: Production**

**L-08**

Characteristics of various factors of production; marginal productivity theory and modern theory of distribution; determination of rent; quasi rent; alternative theories of interest and wages

**Books Recommended:**

1. D. Salvatore, Microeconomic Theory, Tata McGraw Hill, New Delhi
2. Mark Hirschey, Managerial Economics, Thomson, South Western, New Delhi
3. R H Dholkia and A.N. Oza, Microeconomics for Management Students, Oxford University Press, New Delhi
4. P.L. Mehta, Managerial Economics, Sultan Chand, New Delhi

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.



### BCH103 -Business Statistics

Course Code: BCH103

Title of the Course: Business Statistics

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

#### Course Learning Outcomes CLOs:

CLO-1: Student learn Describe and discuss the key terminology,

CLO-2: Student Learn concepts tools and techniques used in business statistical analysis

CLO-3: Learn critically evaluate the underlying assumptions of analysis tools

CLO-4: Understand and critically discuss the issues surrounding sampling and significance

CLO-5: Discuss critically the uses and limitations of statistical analysis

#### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	2	2	2	3	2	3	3	3	2	3	2
<b>CLO2</b>	3	3	3	3	2	1	3	1	2	3	3	3
<b>CLO3</b>	3	3	2	2	3	3	3	2	2	2	3	2
<b>CLO4</b>	3	1	2	1	1	1	2	3	2	2	2	3
<b>CLO5</b>	2	2	2	1	1	2	1	3	3	2	3	2

3-High Level, 2-Medium Level, 1-Low Level

## **UNIT- I: Introduction to Statistics**

**L-06**

Statistics as a Subject of Study, Describing Characteristics by numbers, Information and Data, Processing information and use of statistical procedures, Statistical variables: Qualitative and Quantitative

## **UNIT- II: Frequency Distribution and Graphs**

**L-08**

Frequency, Stem and Leaf Display, Frequency Distributions, Data Grouping: Discrete and Continuous, Introduction to Graphs, Graph for Qualitative variables, Graph for Quantitative variables, Various types of graphs and diagrams: pictographs, bar diagram, scatter diagram, histogram, pie chart, frequency curve and frequency polygon

## **UNIT-III: Measures of Central Tendency & Probability**

**L-08**

Mean, Median and Mode, Weighted Average, Geometric Mean, Harmonic Mean, Relative merits of Mean, Median and Mode in a distribution, Mean of two or more means  
Probability and Probability Distributions-Sample space and Events, Simple and Compound Events, Probability and Probability distributions: Normal Distribution, Binomial and Poisson distribution.

## **UNIT-IV: Measures of Dispersion, Skewness and Kurtosis**

**L-10**

Measures of Dispersion, Range, Co-efficient of Range, Quartiles, Inter-Quartile Range and Quartile Deviation, Coefficient of Quartile Deviation, Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of Variation, The Lorentz Curve, Skewness and Kurtosis; Measures of Skewness: Absolute and Relative; Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's; Moments and Moments based measures of Skewness ( $\beta_1$ ) and Kurtosis ( $\beta_2$ )

## **UNIT-V: Correlation and Regression**

**L-08**

Introduction to Correlation, Karl Pearson's product moment Co-efficient of Correlation, Positive, negative and zero correlation, Correlation through Scatter diagrams, Interpretation of Correlation Co-efficient, Simple and Multiple Correlation; Regression and the criterion for the Line of Best Fit, Explained and Unexplained Variation, Multiple Regression

### **Books Recommended:**

1. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication.
2. Mc Clave, Benson and Sincich, Statistics for Business and Economics, Eleventh Edition, Prentice Hall Publication.
3. Jack Levin, James Alan Fox , Elementary Statistics in Social Research, Pearson Education.
4. S.P. Gupta , Statistical Methods, S. Chand Publication

**Note: Latest edition of text book may be used.**

### Teaching-Learning Strategies in brief (4 to 5 sentences)

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### Assessment methods and weightages in brief (4 to 5 sentences)

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

### BCH104: Business Laws

Course Code: BCH104

Title of the Course: Business Laws

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcomes CLOs:

CLO-1: student learn Basic and broad knowledge in business laws in management.

CLO-2: Lean how to apply concepts of Business in Industry,

CLO-3: Learn principles and theories to understand simple business laws.

CLO-4: Student Learn Awareness of the global business laws

CLO-5: Student learn the impacts of business laws on businesses.

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PL O12
CLO1	1	3	3	3	3	1	3	2	3	2	3	2
CLO2	3	2	3	1	2	3	3	3	3	3	3	3
CLO3	3	2	1	2	3	3	3	2	2	2	3	2
CLO4	3	3	3	1	1	1	2	2	2	1	2	3
CLO5	2	3	3	2	1	2	3	3	3	2	3	3

3-High Level, 2-Medium Level, 1-Low Level

## **UNIT-I: Indian Contract Act**

**L-08**

Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.

## **UNIT-II: Types of contact**

**L-08**

Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.

## **UNIT-III: Sales of Goods Act**

**L-10**

Sale Contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.

## **UNIT-IV: Indian Partnership Act**

**L-08**

Definition and Nature of Partnership, Partnership deed Mutual and Third party's relation of Partners, Registration of Partnership Dissolution of Partnership.

## **UNIT-V: Negotiable Instruments**

**L-06**

Definition, Features, Types of Recognition and Endorsement of Negotiable Instruments.

### **Books Recommended:**

- 1.Dhanda PMV Commercial and Industrial Laws
- 2.Kapoor D Elements of Mercantile law (including Company Law Industrial Law)
- 3.Gulshan S and Kapoor Lectures on Business & Economics Laws
- 4.Kuchall Business Laws
- 5.Mandal C. Economics and other Legislations

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer

group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH105: Financial Accounting**

**Course Code: BCH105**

**Title of the Course: Financial Accounting**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course learning Outcomes CLOs:**

CLO-1: Students are enabled with the knowledge in the practical applications of accounting.

CLO-2: The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

CLO-3: The student developed technical expatriation to maintain the books of account.

CLO-4: Student learn how financial accounting maintain in industry.

CLO-5: Student learn Recording and business transection methods though different steps.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O 11</b>	<b>PLO 12</b>
<b>CLO 1</b>	2	1	2	2	1	1	2	2	1	1	3	3

<b>CLO 2</b>	3	3	2	3	3	3	3	1	2	2	3	2
<b>CLO 3</b>	2	2	1	2	2	3	1	2	3	3	2	1
<b>CLO 4</b>	3	1	2	1	2	1	1	3	1	1	2	3
<b>CCO 5</b>	2	3	1	3	3	2	1	1	3	2	3	1

3-High Level, 2-Medium Level, 1-Low Level

### **UNIT-I: Introduction**

**L-08**

Definition, Nature and Scope, Limitation of Financial Accounting, Accounting Concepts & Conventions, Double Entry System of Accounting, Accounting Process. Accounting Standard: Meaning, Significance, Generally Accepted Accounting Principle, and International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS.

### **UNIT- II:Recording and Classification of Business Transaction**

**L-08**

Steps in reporting a financial transaction, Vouchers- format and utility, Journal, Ledger and Subsidiary Books, Cash Book, Petty Cash Book, Preparation of trial balance, Meaning, Objective, Preparation of Trial Balance, Errors disclosed and not disclosed by Trail Balance and Suspense Accounts.

### **UNIT- III: Depreciation**

**L-08**

Meaning & Definition, Methods of Depreciation, Accounting Provisions for Charging Depreciation, Straight Line Method, Diminishing Balance Method, Annuity Method and Sinking Fund Method of Depreciation, Change in Method and its adjustment.

### **UNIT- IV: Financial Statements**

**L-08**

Preparation &Presentation of Financial Statements: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Adjustments & Closing Entries. Accounting for Non-Profit Entities, Preparation of Income &Expenditure Account, Balance Sheet.

### **UNIT- V: Partnership Firm**

**L-08**

Partnership, Definition, Capital Accounts of Partners, Profit Sharing Ratios, treatment of Goodwill, Admission of a partner, Retirement of a partner, death of a partner.

**Books Recommended:**

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH106: Computer Applications in Business**

**Course Code: BCH106**

**Title of the Course: Computer Applications in Business**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO-1: Ability to understand the Software concepts and their applications.

CLO-2: Ability to practice and develop software for interpretation and analysis of data.

CLO-3: Ability to use the techniques, skills, and modern Software tools necessary for software Development.

CLO-4: Learn different tools of Microsoft word package

CLO-5: Learn the formulas of Excel base system though practical example

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	<b>PL O1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
<b>CLO1</b>	2	1	2	2	1	3	2	2	1	1	1	3



<b>CLO2</b>	1	2	3	3	3	3	3	1	2	2	2	1
<b>CLO3</b>	2	2	1	2	2	1	1	2	3	3	2	3
<b>CLO4</b>	1	1	2	1	3	1	1	3	1	1	3	3
<b>CLO5</b>	2	3	1	3	3	2	1	1	3	2	3	1

3-High Level, 2-Medium Level, 1-Low Level

### **UNIT- I: Basic Concepts**

**L-08**

Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Live ware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor made software.

### **UNIT- II: Internet**

**L-08**

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines.

### **UNIT- III: Word Processing**

**L-08**

Introduction to word Processing; Word processing concepts, Working with word document, Opening an existing document/creating a new document; Saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup

### **UNIT-IV: Spreadsheet and its Business Applications**

**L-08**

Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Mathematical -ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.; Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR

### **UNIT- V: Presentation Software and Practical Application**

**L-08**

Creating a presentation; Editing, Sorting, Layout, Set-up row, Rehears timing

Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution. Cumulative and calculation of Means, Mode and Median; Regression

### **Books Recommended:**

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.

3. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
4. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi
5. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
6. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**B.Com. (Hons.) 2<sup>nd</sup> Semester**

**BCH201: Management Principles and Practices**

**Course Code: BCH201      Title of the Course: Management Principles and Practices**

**L-T-P: 3-1-0                      Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO1: Understand the concepts related to Business.

CLO2: Demonstrate the roles, skills and functions of management.

CLO3: Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CLO4: Understand the complexities associated with management of human resources in the organizations

CLO5: Learning in handling the complexities of Management Principles and Practices.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	PL O1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PL O 12
<b>CLO1</b>	1	1	1	1	1	2	2	2	1	1	3	2
<b>CLO2</b>	1	1	1	3	2	2	3	1	2	2	2	3
<b>CLO3</b>	2	1	1	1	2	1	1	2	1	3	1	1

<b>CLO4</b>	1	3	2	2	2	1	1	3	1	1	3	2
<b>CLO5</b>	2	1	3	2	1	2	1	1	3	2	3	2

3-High Level, 2-Medium Level, 1-Low Level

**Unit-I: Introduction**

**L-08**

Concepts, Objectives, Nature Scope, and significance of management Evolution of management thought-Contribution Taylor, Weber, and Fayol management.

**Unit-II: Planning:**

**L-08**

Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.

**Unit-III: Organizing:**

**L-08**

Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.

**Unit- IV: Directing:**

**L-08**

Concept, Principles & Techniques of directing and Coordination Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.

**Unit-V: Controlling:**

**L-08**

Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

**Books Recommended:**

1. PagareDinkar Principles of Management
2. Prasad B M L Principles and Practice of Management
3. Satya Narayan and Raw VSP Principles and Practice of Management
4. Srivastava and Chunawalla Management Principles and Practic

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group,

experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH202: Macroeconomics**

**Course Code: BCH202**

**Title of the Course: Macroeconomics**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO-1: Student learn the importance of economics in the country

CLO-2: Student learn the Use of mathematics in common economic applications

CLO-3: Student learn the Use of graphs in common economic applications

CLO-4: To understand the role of money in economy

CLO-5: To understand the role of Fiscal Policy in Economy

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
<b>CLO1</b>	2	3	2	2	2	1	1	1	1	2	1	2
<b>CLO2</b>	1	2	1	1	1	1	2	2	1	3	3	3
<b>CLO3</b>	2	1	2	1	1	2	2	3	2	1	2	2
<b>CLO4</b>	3	2	1	1	2	2	1	2	2	2	1	1
<b>CLO5</b>	2	1	1	1	3	1	2	1	1	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

**UNIT-I: Introduction**

**L-08**

Nature and scope of macroeconomics, circular flow of income; national income – alternative concepts and the measures, income and their interrelationship, stock and flow variables, aggregate demand, supply and macroeconomic equilibrium, nature of a trade cycle, causes of booms and recessions.

**UNIT-II: Analysis of Macroeconomic**

**L-08**

Macro analysis of consumer behavior, cyclical and secular consumption, income consumption relationship, absolute, relative, and permanent income hypothesis, simple Keynesian Model of income determination; multiplier analysis

**UNIT-III: Fiscal policies**

**L-08**

Nature of fiscal policy, fiscal deficits, fiscal policy in relation to growth and price stability, basic issues in fiscal deficit management, nature, and management of public debt; business taxes – types, rationale and incidence

**UNIT-IV: Money**

**L-08**

Money supply measures; credit creation process and money multiplier, instruments of monetary policy; promotional and regulatory role of central bank; monetary policy – types, causes, effects and control measures.

**UNIT-V: Application of Macro Economics**

**L-08**

In Business, Money market, Banking sector, International economics and financial stability. Case study analysis

**Books Recommended:**

1. Gupta, G.S., Macroeconomics – Theory and Applications, Tata McGraw Hill, New Delhi
2. Edward Shapiro, Macroeconomic Analysis, Galgotia, New Delhi
3. Gupta S.B., Monetary Economics: Theory, Policy and Institutions, S. Chand, New Delhi
4. Vaish, M.C., Macroeconomic Theory, Vikas Publications, New Delhi
5. D'souza, Errol, Macroeconomics, Pearson Education, New Delhi

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group,

experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH203: Business Mathematics**

**Course Code: BCH203**

**Title of the Course: Business Mathematics**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs**

CLO-1: Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts

CLO-2: Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems

CLO-3: Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.

CLO-4: Integrate concept in international business concepts with functioning of global trade

CLO-5: To understand the use and simulation of Linear programming

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	3	3	2	1	3	3	2	3	2	1	2
<b>CLO2</b>	3	2	1	1	2	2	2	1	2	3	2	3
<b>CLO3</b>	3	2	3	1	2	1	1	1	1	1	2	1
<b>CLO4</b>	1	3	2	1	1	1	3	3	1	2	2	1
<b>CLO5</b>	2	1	1	1	2	3	1	2	2	1	2	1

3-High Level, 2-Medium Level, 1-Low Level

**UNIT-I: Matrices and Determinants**

**L-08**

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

### **UNIT-II: Calculus I**

**L-08**

Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s optimum price and quantity, Economic Order Quantity.

### **UNIT-III: Calculus II**

**L-08**

Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve

### **UNIT-IV: Mathematics of Finance**

**L-08**

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

### **UNIT-V: Linear Programming**

**L-08**

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

### **Books Recommended:**

1. Mizrahi and John Sullivan, Mathematics for Business and Social sciences, Wiley and Sons
2. N.D. Vohra Business Mathematic and statistic, McGraw Hill India
3. J.K Thukral, Mathematic for business studies, Mayure Publication
4. J.K Singh, Business Mathematic, Himalaya Publication House

**Note: Latest edition of text book may be used.**



### Teaching-Learning Strategies in brief (4 to 5 sentences)

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### Assessment methods and weightages in brief (4 to 5 sentences)

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

### BCH204: Advance Financial Accounting

Course Code: BCH204

Title of the Course: Advance Financial Accounting

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcomes CLOs:

CLO-1: Apply conceptual principles when selecting appropriate accounting policies.

CLO-2: Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.

CLO-3: Classify and account for various financial instruments using International Financial Accounting Standards.

CLO-4: Explain the concept of business combinations and the main theories and methods of accounting for business combinations.

CLO-5: Prepare consolidated financial statements at acquisition and in subsequent years for both fully owned and partially owned subsidiaries.

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
CLO1	3	2	2	1	2	2	2	2	2	1	3	1
CLO2	2	3	3	2	2	2	2	1	2	3	3	2
CLO3	2	1	3	3	2	1	1	1	1	1	3	3
CLO4	3	3	1	1	1	1	3	3	1	2	2	2
CLO5	2	3	3	1	2	3	1	2	2	1	2	2

3-High Level, 2-Medium Level, 1-Low Level

## **UNIT- I: Accounting for Hire Purchase & Installment Systems**

**L-08**

Hire Purchase: The System and its Operation, Analysis of Installment from Accounting View Point, Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books, Hire Purchase Trading Account. (Instead of this include complete repossession)

Installment System: System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System.

## **UNIT- II: Consignment Accounts**

**L-08**

Features, accounting treatment in the books of the consignor and consignee, Valuation of Stocks, Invoicing and goods at higher price including overriding commission, normal and abnormal loss

## **UNIT- III: Joint Venture Accounts**

**L-08**

Joint Venture A/c: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

## **UNIT- IV: Department and Branch Accounts**

**L-08**

Meaning, Basis of allocation of Expenses and income/receipts, Inter Department transfer: At cost Price, at Invoice Price, Stock Reserve, Departmental Trading and Profit Loss Account, Balance Sheet

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method

## **UNIT- V: Dissolution of Partnership Firm**

**L-08**

Accounting for simple dissolution, Application of rule in case of Garner Vs. Murray in case of insolvency of partner(s), Piecemeal distribution in case of sale of firm to company

### **Books Recommended:**

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group,

experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH205: Corporate Laws**

**Course Code: BCH205**

**Title of the Course: Corporate Laws**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

- CLO-1: Identify, explain and apply the principles of corporations law covered in the course;
- CLO-2: Identify, critique and analyse the policy issues underpinning the corporate laws covered in the course.
- CLO-3: Access, use, interpret and apply complex statutory material to resolve corporate law problems and issues;
- CLO-4: Select and apply a range of approaches to written and oral communication, and apply the critical thinking required to bring about solutions to complex corporate law problems;
- CLO-5: **Plan and conduct a research project, with intellectual independence.**

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	1	1	1	1	2	3	1	2	2	2
<b>CLO2</b>	1	2	2	1	1	1	2	1	2	3	2	1
<b>CLO3</b>	2	3	2	1	1	2	1	1	1	1	2	2
<b>CLO4</b>	2	2	1	1	2	3	3	3	1	2	1	3
<b>CLO5</b>	2	1	1	2	2	1	1	2	2	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

## **UNIT- I: Meaning, Nature & Classification of company**

**L-08**

Meaning & Definition of company, Classification of companies: OPC, Body corporate, Private and Public Companies, Government companies, Foreign and Multinational companies, Advantages & Disadvantages of incorporation – Lifting of Corporate Veil, Formation of Company – Promoters, Legal position, Rights & Liabilities of Promoters.

## **UNIT- II: Memorandum of Association and Articles of Association**

**L-08**

Definition & Purpose of Memorandum, Contents of Memorandum, Doctrine of Ultra Vires, Content of Articles of Association, Distinction between MOA and AOA, Alteration of MOA and AOA, Doctrine of constructive Notice & Doctrine of Indoor Management

## **UNIT- III: Prospectus and Share Capital**

**L-08**

Prospectus: Contents, Registration, liability for Mis-statements in prospectus, Civil and Criminal Liability, Share capital: Kinds of capital and shares, Member and Shareholders: Rights and Duties

## **UNIT-IV: Company Directors, Managerial Persons and Company Meetings**

Company Directors: Appointment, Removal, Legal Position, Powers, duties, Liabilities, Audit Committee, Independent directors. Company Secretary and Managing Director – Duties and Liabilities, Company Meetings: Kinds, Notice, quorum, Directors Meeting.

## **UNIT- V: Emerging Issues in Company Law**

**L-08**

Director Identity Number (DIN), Corporate Identity Number (CIN) Online Filing & Registration, Corporate Governance, Corporate Social Responsibility, Insider Trading, National Company Law Tribunal

### **Suggested Readings:**

1. Avtar Singh, “Company Law”, Eastern Book Company., Allahabad
2. K. Majumdar & Dr. G.K. Kapoor, “Company Law”, 15<sup>th</sup> Edition, Taxmann Publication, New Delhi.
3. A Ramaiya’s Guide to the COMPANIES ACT, LexisNexis Publication, Nagpur
4. Sharma J.P, “ An easy Approach to Corporate Laws”, Ane Books Pvt Ltd, New Delhi
5. Bharat Law House, New Delhi, “ Manual of Companies Act, Corporate Laws and SEBI Guidelines”
6. Wadhwa and company,” A Ramaiya Guide to Companies Act, Nagpur.
7. Kannal, S., & V.S.Sowrirajan.” Company law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi
8. “Singh Harpal,” Indian Company Act” Galgotia Publishing, Delhi
9. Charlsworth & Mores,” Company Law”, Sweet & Maxwell”, London U.K.
10. Gower, LCB, “ Principles of Modern Company Law”, Stevens & Sons, London

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH206: Business Communication**

**Course Code: BCH206**

**Title of the Course: Business Communication**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

On completion of this course, the students will be able to

CLO1- To be familiar with Communication as a process in an organization and understand the principles of effective communication.

CLO2-. To demonstrate his/her verbal and non-verbal communication ability and will be able to distinguish among various levels of organizational communication and communication barriers.

CLO3- To demonstrate his/her ability to write without error while making an optimum use of correct Business Vocabulary & Grammar in group discussions, and arguments.

CLO4- To develop listening skills and overcome various listening barriers and showcase spoken skills.

CLO5- To stimulate their Critical thinking by designing and developing clean and lucid writing skills.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>

<b>CLO1</b>	2	2	2	2	1	2	2	1	3	3	2	2
<b>CLO2</b>	2	2	2	1	2	1	2	2	2	3	1	3
<b>CLO3</b>	1	2	1	1	3	1	1	1	2	1	3	2
<b>CLO4</b>	1	2	1	1	2	3	3	3	3	2	1	3
<b>CLO5</b>	1	2	1	2	2	1	1	3	2	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

### **UNIT-I- Introduction**

**L-08**

Business Communication- Defining communication, Process of communication, Objectives of communication, Principles of effective communication, Importance of Business communication, Importance of Feedback.

### **UNIT- II-About Channels of communication**

**L-08**

Channels of communication, Types of communication, Barriers of communication and ways to overcome them, Intrapersonal and Interpersonal Communication.

### **UNIT –III- Communication Skill & Group Discuss**

**L-08**

Non-Verbal Communication Skill- Types, Body Language, kinetics, proxemics, para-language.  
**Group Discussion** -Understanding the nature of discussion, Difference between debate and discussion, Ways to form and present the arguments, Ways to defend.

### **UNIT- IV-Listening**

**L-08**

Listening-Importance of Listening, Barriers to Listening and overcoming them, Developing Listening Skills, Spoken skills, Presentation skills, Debates, Interview, Group Discussion.

### **Unit-V-Written Communication**

**L-08**

Written Communication- Types of written communication, business letters, complaint letters, employment letters, writing memo, notice, writing effective business reports and recording of minutes of meetings.

### **Reference book**

1. Kumar V and Raj,B. Business Communication, Kalyani Publishers
2. Kaul, Asha, Effective Business Communication, PHI publications
3. Herta A Murphy, Herbert W Hildebrandt and Jane P Thomas” Effective Business Communication”, Tata McGraw Hill Publishing Company Limited, New Delhi 1997
5. Dalmar Fisher “Communication in Organizations”, Jaico Publishing House, Mumbai, 1999

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**B.Com. (Hons.) 3<sup>rd</sup> Semester**

**BCH301: E-Commerce**

**Course Code: BCH301**

**Title of the Course: E-Commerce**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Analyze the impact of E-commerce on business models and strategy.

CLO-2: Describe the major types of E-commerce.

CLO-3: Explain the process that should be followed in building an E-commerce presence.

CLO-4: Identify the key security threats in the E-commerce environment.

CLO-5: Describe how procurement and supply chains relate to B2B E-commerce.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	3	3	3	1	1	1	2	2	1	1
<b>CLO2</b>	2	1	1	1	2	1	2	2	2	3	3	3
<b>CLO3</b>	2	1	2	2	3	1	1	1	2	1	3	2
<b>CLO4</b>	3	3	3	3	2	3	3	3	3	1	3	3
<b>CLO5</b>	1	1	1	1	2	2	2	3	1	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

**Unit 1: Introduction:**

**L-08**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Unit II: Security and Encryption:**

**L-08**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Unit III: IT Act 2000 and Cyber Crimes**

**L-08**

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

**Unit IV: E-payment System:**

**L-08**

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

**Unit V: On-line Business Transactions:**

**L-08**

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

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

**Suggested Books**

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



4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, DhanpatRai& Co.
7. SushilaMadan, E-Commerce, Taxmann 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH302: Environmental Studies**

**Course Code: BCH302**

**Title of the Course: Environmental Studies**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcomes CLOs:**

CLO-1: Gain in-depth knowledge on natural processes that sustain life, and govern economy.

CLO-2: Predict the consequences of human actions on the web of life, global economy and quality of human life.

CLO-3: Develop critical thinking for shaping strategies (scientific, social, economic and legal) for environmental protection and conservation of biodiversity, social equity and sustainable development.

CLO-4: Acquire values and attitudes towards understanding complex environmental-economic social challenges, and participating actively in solving current environmental problems and preventing the future ones.

CLO-5: Adopt sustainability as a practice in life, society and industry

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
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<b>CLO1</b>	3	1	2	1	2	1	1	1	2	1	3	1
<b>CLO2</b>	1	3	3	2	3	1	3	2	2	3	3	3
<b>CLO3</b>	2	2	2	3	1	1	1	1	2	1	3	2
<b>CLO4</b>	2	1	1	1	3	3	3	1	2	2	1	3
<b>CLO5</b>	2	1	1	1	2	1	1	3	2	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

**Unit-I: Introduction to Environmental Sciences: Natural Resources: L-08**

Environmental Sciences - Significance - Public awareness – Natural Resources- Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing –

**Unit-II: Ecosystem, Biodiversity and Its Conservation: L-08**

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - Types - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - conservation of biodiversity – In-situ & Ex-situ.

**Unit-III: Environmental Pollution And Management L-08**

Environmental Pollution - Causes - Effects and control measures of Air, Water, Soil, Noise, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

**Unit-IV: Social Issues - Human Population L-08**

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act, 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment - Case studies.

**UNIT-V: FIELD WORK L- 08**

Visit to a local area / local polluted site / local simple ecosystem - Report submission and presentation

### **Suggested Books**

1. A Text Book Of Environmental, Agarwal, K.M., Sikdar, P.K., Deb, S.C. (2002) published by Macmillan India Ltd. Kolkata, India.
2. Uberoi, N. K. (2002). Environmental Management. Excel Books.
3. Environment management by Dr. Swapan Deb”, published by Jaico Publishing House.
4. Environmental Management by S K Agrawal”, published by A.P.H. publishing Corporation.
5. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
6. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India
7. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480
8. Cunningham WP, Cooper TH, Gorhani E & Hepworth MT, 2001. Environmental Encyclopedia, Jaico Publishing House, Mumbai, 1196.

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH303: Income-tax Law and Practice**

**Course Code: BCH303**

**Title of the Course: Income-tax Law and Practice**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

On successful completion of this course, the student will be able to

CLO1: Demonstrate knowledge of direct taxes and identify the technical terms related to Income Tax.

CLO2: Students would determine the residential status of an individual and scope of total income.

CLO3: Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

CLO4: Discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961

CLO5: **Compute the net total income of an individual.**

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
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<b>CLO1</b>	2	1	3	3	2	1	3	2	3	2	3	2
<b>CLO2</b>	2	3	2	1	2	3	2	1	2	2	2	2
<b>CLO3</b>	2	2	3	3	2	2	2	2	2	2	3	2
<b>CLO4</b>	3	3	1	2	3	3	2	3	2	2	2	3
<b>CLO5</b>	2	2	2	2	1	2	3	3	2	3	3	2

3-High Level, 2-Medium Level, 1-Low Level

**Unit -I:**

**L- 06**

**Introduction of Income Tax Act 1961**

Charge of Income tax, person, assessment year, previous year, Maximum amount which is not chargeable to income tax, Assesses, Rounding off of total income tax, Scope of total income, residential status.

**Unit -II:**

**L-10**

**Income Under the head –salary**

Meaning of salary, Taxability of component of salary, perquisites, Perquisites where taxable only in the case of specified employees, tax free perquisites (for all employees), Treatment of leave travel concession or assistance(LTC/LTA), treatment of provident fund for income-tax purposes, Gratuity, uncommitted and Commuted pension leave encashment, deduction from salary. Problems on salary computation and taxability.

**Unit-III:**

**L- 08**

**Income under the head- Income from House Property**

Meaning of house property, ownership, use of the house property, Computation of net annual value of a property, treatment of unrealised, deductions from net annual value of property, computation of income of a property which is self-occupied, interest when not detectable, unrealised rent received charges, Practical problems under this head.

**Unit- IV:**

**L-08**

**Income under the head – Profit and Gain of Business or Profession**

Meaning of P&G of business or profession, study of deductions under this head, Depreciation, assets installation, manufacture incomes, site restoration funds, expenditure on Scientific research, Time of payment of fees, Amortisation of preliminary expenses, Specified expenditure, deemed profit chargeable to tax, practical Problems under this head.

**Unit-V:**

**L-08**

**Income under the head Capital Gain, Income from other sources, TDS & PAT**

Computation of income under the head ‘Capital Gain’ from investment and Income from other sources. Income which do not form part of Total income. Deduction u/s 80A to 80U, Practical problem under this heading, Deduction of tax at sources, Payment of advance tax.

### **Suggested Books**

1. Lal, B.B., (2009), Income Tax and Central Sales tax Law and Practice, 30th edition, Pearson Education.
2. Singhanian, V. K and Singhanian, Monica, Students Guide to Income Tax, latest edition, Taxman Publications.
3. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Latest Edition, Bharat Law House.
4. Datey, V.S., Indirect Taxes-Law and Practice, latest edition, Taxmann Publications.
5. Government of India, Bare Acts (Income Tax, Service Tax, Excise and Customs)
6. Vashisht, Nitin and Lal, B.B., (2009), Direct Taxes: Income Tax, Wealth Tax and Tax Planning, 30<sup>th</sup> edition, Pearson Education.

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH304: Cost Accounting**

**Course Code: BCH304**

**Title of the Course: Cost Accounting**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Understand various costing systems and management systems

CLO-2: Analyse and provide recommendations to improve the operations of organisations through the application of Cost and Management accounting techniques

CLO-3: Evaluate the costs and benefits of different conventional and contemporary costing systems

CLO-4: Differentiate methods of schedule costs as per unit of production

CLO-5: Differentiate methods of calculating stock consumption

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	3	1	3	2	2	3	1	1	3	2	1



<b>CLO2</b>	1	1	1	2	2	3	3	2	2	3	1	1
<b>CLO3</b>	2	2	2	1	1	1	1	3	1	1	3	2
<b>CLO4</b>	1	1	2	2	3	2	2	2	3	1	2	3
<b>CLO5</b>	2	2	2	1	1	1	1	2	2	2	1	1

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Introduction**

**L-08**

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

### **Unit II: Elements of Cost: Material and Labour**

**L-10**

**a. Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

**b. Labour:** Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### **Unit III: Elements of Cost: Overheads**

**L-08**

Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

### **Unit IV: Methods of Costing**

**L-08**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

### **Unit V: Book Keeping in Cost Accounting**

**L-06**

Integral and non-integral systems; Reconciliation of cost and financial accounts

### **Suggested Books**

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

7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

## BCH305: Human Resource Management

Course Code: BCH305

Title of the Course: Human Resource Management

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcome CLOs:

After the completion of the course, the students will be able to

**CLO-1:** Understand the concept and functions of HRM, role and competencies of HR manager and emerging challenges in HRM.

**CLO-2:** Learn the concepts of Human resource planning, job analysis, recruitment and selection.

**CLO-3:** Identify training needs in organizations, design training programmes and evaluate training effectiveness.

**CLO-4:** Master the performance appraisal techniques used in the organizations along with compensation policies.

**CLO-5:** Acquire insights on employee health and safety and managing industrial disputes.

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	2	1	1	3	1	1	1	3	3	2
<b>CLO2</b>	2	1	2	3	1	2	1	1	1	3	3	2
<b>CLO3</b>	2	2	2	2	1	2	2	3	2	1	1	1
<b>CLO4</b>	3	1	1	2	3	2	1	2	2	1	2	1
<b>CLO5</b>	1	2	1	2	1	2	1	2	3	2	1	1

**Unit I: Introduction**

**L-08**

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

**Unit II: Acquisition of Human Resource**

**L-08**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

**Unit III: Training and Development**

**L-08**

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

**Unit 4: Performance Appraisal**

**L-08**

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

**Unit 5: Maintenance**

**L-08**

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

**Suggested Books**

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

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH306: Corporate Accounting**

**Course Code: BCH306**

**Title of the Course: Corporate Accounting**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Construct the financial statements of company within the frame work of Ind AS.

CLO-2: Devise a plan for Redemption of Preference shares

CLO-3: Reconstruct the capital structure in the financial statement of Joint stock company ltd.

CLO-4: Evaluate the Restructuring of capital structure of public company ltd.

CLO-5: Develop the procedure involved in Amalgamation of companies

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	2	1	2	1	2	1	2	3	2	3	1
<b>CLO2</b>	2	2	2	2	1	2	2	3	2	1	1	1
<b>CLO3</b>	3	1	1	2	3	2	1	2	2	1	2	1
<b>CLO4</b>	2	2	2	1	1	1	3	1	1	3	2	1
<b>CLO5</b>	2	1	2	1	1	1	1	1	1	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Accounting for Shares & Debentures**

**L-10**

Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Reissue of Shares, Buy back of Share, Redemption of shares, Buy-back of shares.

Accounting for Debenture Issue and Redemption of Debenture (Various Method), Bonus Debentures

**Unit II: Preparation of Final Accounts****L-06**

Preparation of final account of company as per company act 2013 Schedule III, Legal Requirement- divisible profit, Managerial Remuneration, Profit prior to incorporation.

**Unit III: Valuation of Shares & Goodwill****L-10**

Valuation of Share: Need for Valuation, Method of Valuation of Share, Intrinsic Value Method, Yield Method, Fair Book Value Method, Valuation based on P/E Ratio  
Valuation of Goodwill: Meaning, Factors affecting goodwill, Method of Valuing Goodwill- Simple Profit Method, Super Profit Method, Capitalization Method, Annuity Method, Weighted Average Profit Method

**Unit IV: Internal Reconstruction of Companies****L-05**

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

**Unit V: Amalgamation, Absorption and External Reconstruction****L-09**

Forms of amalgamation and its motive, Types of Amalgamation, Purchase Consideration Methods, Amalgamation in the nature of Merger and Purchase, Absorption, AS 14 (Simple Problem Only)

**Suggested Books**

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
2. S.N.Maheshwari and S. K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
3. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**B.Com. (Hons.) 4<sup>th</sup> Semester**

**BCH401: Indian Economy**

**Course Code: BCH401**

**Title of the Course: Indian Economy**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Explain the dynamics of Economic Development

CLO-2: Understand the components of National Income and contribution of Indian agriculture and Industrial sectors.

CLO-3: Illustrate and discuss the government economic policies after the Independence.

CLO-4: Analyze the impacts of the planning's and schemes undertaken by the Indian government for economic developments.

CLO-5: Illustrate the contribution, trends and issues related with important sectors of Indian economy

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	1	3	1	2	3	1	1	2	1	2	1
<b>CLO2</b>	2	2	1	1	2	2	1	3	2	2	2	3
<b>CLO3</b>	2	2	1	3	1	2	3	2	3	2	3	2
<b>CLO4</b>	1	1	2	2	1	1	2	1	3	1	3	1
<b>CLO5</b>	1	1	3	2	3	1	1	1	1	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Basic Issues in Economic Development** **L-04**  
Concept and Measures of Development and Underdevelopment; Human Development

**Unit II: Basic Features of the Indian Economy at Independence** **L-04**  
Composition of national income and occupational structure, the agrarian scene and industrial structure

**Unit III: Policy Regimes** **L-08**  
a) The evolution of planning and import substituting industrialization.  
b) Economic Reforms since 1991.  
c) Monetary and Fiscal policies with their implications on economy

**Unit IV: Growth, Development and Structural Change** **L-12**

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

**Unit V: Sectoral Trends and Issues** **L-12**

a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.  
b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.  
c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

**Suggested Books**



1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization,.
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
8. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
10. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. BimalJalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

## BCH402: Entrepreneurship

Course Code: BCH402

Title of the Course: Entrepreneurship

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcome CLOs

CLO-1: Understand the concept of Entrepreneurship along with its importance for the growth and development of any society

CLO-2: Understand the concept of business houses, their values and required traits for running their venture successfully.

CLO-3: Implement the schemes, policies and supports of government and non-government organisations for the development of entrepreneurship

CLO-4: Generate idea and its conversion into a business venture

CLO-5: Apply knowledge of running a business unit

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
CLO1	2	1	2	1	1	1	1	1	1	1	3	3
CLO2	2	2	2	2	2	2	2	3	2	2	1	1
CLO3	3	1	3	2	3	2	1	2	2	1	2	1
CLO4	2	2	2	2	1	2	2	3	2	1	1	1
CLO5	2	1	2	1	1	1	1	1	1	1	3	3

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Introduction****L-08**

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

**Unit II: Entrepreneurship and Micro, Small and Medium Enterprises****L-08**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

**Unit III: Public and private system****L-08**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit IV: Sources of business ideas and tests of feasibility.****L-08**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

**Unit V: Mobilising Resources****L-08**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

**Suggested Books**

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
8. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
9. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sectors

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

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## BCH403: Financial Management

Course Code: BCH403

Title of the Course: Financial Management

L-T-P: 3-1-0

Credits: 04

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcome CLOs

CLO-1: Describe the financial environment within which organisations must operate

CLO-2: Critically evaluate the financial objectives of various types of organisations and the respective requirements of stakeholders

CLO-3: Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances

CLO-4: Assess the factors affecting investment decisions and opportunities presented to an organisation

CLO-5: Select and apply techniques in managing working capital

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
CLO1	1	1	2	2	2	1	1	3	2	3	3	1
CLO2	1	2	1	2	2	3	2	2	1	2	1	2
CLO3	1	2	1	2	3	3	2	2	3	2	1	2
CLO4	2	1	2	1	1	1	1	3	2	1	2	1
CLO5	2	1	2	1	1	1	1	3	2	1	2	1

3-High Level, 2-Medium Level, 1-Low Level

### Unit I: Introduction

L-06

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

**Unit II: Investment Decisions****L-10**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

**Unit III: Financing Decisions****L-10**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

**Unit IV: Dividend Decisions****L-06**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit V: Working Capital Decisions****L-08**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Suggested Books**

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

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH404: Principles of Marketing**

**Course Code: BCH404**

**Title of the Course: Principles of Marketing**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Demonstrate understanding of marketing terminology and concepts.

CLO-2: Identify wants and environmental factors that shape marketing activities for certain target markets.

CLO-3: Demonstrate knowledge of the individual components of a marketing mix.

CLO-4: Demonstrate knowledge of key business communication strategies within the marketing field.

CLO-5: Identify the organisational processes involved in the planning, implementation and control of marketing activities.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	3	2	2	3	2	3	3	2	3	1	3
<b>CLO2</b>	1	3	1	2	3	2	3	1	2	3	2	1
<b>CLO3</b>	2	1	1	2	1	1	1	1	1	1	2	1
<b>CLO4</b>	2	1	2	3	1	1	1	2	1	2	1	2
<b>CLO5</b>	3	2	2	3	1	2	2	2	3	2	1	2

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Introduction:**

**L-08**

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

**Unit II:**

**L-08**

**a. Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

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

### **Unit III: Product**

**L-08**

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

### **Unit IV:**

**L-08**

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

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

### **Unit V:**

**L-08**

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

**b. Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

### **Suggested Books**

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

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**



The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH405: GST & Customs Law**

**Course Code: BCH405**

**Title of the Course: GST & Customs Law**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

After completion of this course the student would be able

CLO1: learn the concepts indirect tax and GST from the pre-GST period to post-GST period

CLO2: To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development

CLO3: To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.

CLO4: To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

CLO5: To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
<b>CLO1</b>	2	1	1	2	2	3	3	1	2	3	1	1
<b>CLO2</b>	1	1	1	1	2	1	1	2	2	2	2	1
<b>CLO3</b>	2	2	2	1	1	1	1	1	1	2	3	1
<b>CLO4</b>	1	1	1	2	2	2	1	3	2	2	3	1
<b>CLO5</b>	2	2	2	2	1	1	1	1	1	2	1	1

3-High Level, 2-Medium Level, 1-Low Level

#### **Unit 1**

**L-08**

Basic Concept of Indirect Taxes and Introduction of GST, Supply, Levy and collection Under GST

#### **Unit 2**

**L-08**

Exemption from GST, Taxability of Composite and Mixed supply, Location of the suppliers and place of supply of Goods and services under GST

#### **Unit 3**

**L-08**

Composition Levy (Composition Scheme), Time of supply and valuation of supply in GST,

#### **Unit 4**

**L-08**

Input tax credit and its utilization, Tax invoice, E-Way Bills, Credit & Debit Notes, Registration, payment of tax and Returns under GST. Account and Records under GST,

#### **Unit-5**

**L-08**

Customs Law: Basic concepts, Territorial water, High Seas, Types of custom duties, valuation, Baggage Rule & Exemptions.

#### **Suggested Books**

1. GST and Customs- Law & Practices- V.S. Datey, Taxmann
2. Indirect Taxes-Snowwhite Publications.
3. GST Ready Reacnor- Saxena
4. Elements of Indirect Taxes- Law & Practices- V.S. Datey, Taxmann

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH406: Management Accounting**

**Course Code: BCH406**

**Title of the Course: Management Accounting**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

Upon successful completion, students will have the knowledge and skills to:

CLO-1: Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques;

CLO-2: Demonstrate mastery over budgetary control system and performance measurement systems;

CLO-3: learn the need of standard costing and variance analysis in reducing and controlling costs.

CLO-4: Understand the importance of cost volume profit analysis and break-even analysis which are key to analyze the profit structure of an enterprise.

CLO-5: Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting;

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	3	1	1	2	3	2	1	2	2	1	2	1
<b>CLO2</b>	2	2	2	2	1	2	2	3	2	1	1	1
<b>CLO3</b>	3	1	1	2	3	2	1	2	2	1	2	1
<b>CLO4</b>	2	2	2	1	1	1	3	1	1	3	2	1
<b>CLO5</b>	2	2	2	2	1	2	2	3	2	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Introduction**

**L-06**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management,

### **Unit II: Budgetary Control**

**L-06**

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

### **Unit III: Standard Costing**

**L-06**

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

### **Unit IV: Marginal Costing**

**L-06**

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

### **Unit V: Decision Making**

**L-16**

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

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

### **Suggested Books**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, McGraw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting .Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. Note:

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**B.Com. (Hons.) 5<sup>th</sup> Semester**

**BCH501: Business Research Methods & Analytics**

**Course Code: BCH501**

**Title of the Course: Business Research Methods & Analytics**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.

CLO-2: Be able to formulate research problem and develop a sufficiently coherent research design.

CLO-3: Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.

CLO-4: Have a basic awareness of data analysis, including descriptive & inferential measures.

CLO-5: Be able to write & develop independent thinking for critically analyzing research reports.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	2	2	2	3	3	1	1	3	1	3	1
<b>CLO2</b>	2	2	1	1	3	3	1	1	2	2	3	1
<b>CLO3</b>	1	1	2	2	3	2	1	1	2	2	1	3
<b>CLO4</b>	3	2	1	1	3	3	1	1	1	3	1	1
<b>CLO5</b>	2	1	1	1	3	2	2	1	1	2	1	1

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Introduction to Business Research**

**L-08**

Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research.

### **Unit II: Language of Research**

**L-08**

Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental).

### **Unit III: Scaling and Data Collection**

**L-08**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio); Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple); Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques.

### **Unit IV: Data Analysis and Interpretation**

**L-08**

Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chisquare test); Report Writing- types and format.

### **Unit V: Analytics in Business**

**L-08**

Introduction to Analytics, Analysis and Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive and Prescriptive); Application of Analytics in Business Functions.

### **Suggested Books**

1. Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
2. Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.

3. Albright, S.C., Wayne, L., Winston, W.L., Business Analytics: Data Analysis and Decision making (5th edition), Cengage Learning Limited.
4. Lawrence Neuman, W., Social Research Methods: Quantitative and Qualitative Approaches, Pearson
5. Pattern, M.L., Newhart, M., Understanding Research Methods: An Overview of the Essentials, Routledge Note:

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH502: Financial Markets, Institutions and Services**

**Course Code: BCH502**

**Title of the Course: Financial Markets, Institutions and Services**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Understand the role and importance of the Indian financial market.

CLO-2: Apply and analyse the Concepts relevant to Indian financial markets and financial institutions.

CLO-3: Understand and analyse the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.

CLO-4: Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.

CLO-5: Research and analyze specific problems or issues related to financial markets and institutions.



**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	2	1	2	1	1	2	1	1	1	2	1
<b>CLO2</b>	1	2	1	1	1	1	2	1	1	1	2	1
<b>CLO3</b>	2	1	3	3	2	2	1	2	2	2	3	2
<b>CLO4</b>	1	1	1	2	3	3	1	1	1	1	1	1
<b>CLO5</b>	1	2	2	2	1	1	3	1	1	1	3	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit-I Introduction**

**L-08**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.

**Unit-II: Financial Markets & Capital Markets**

**L-08**

Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

**Unit-III: Financial Institutions I**

**L-08**

Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

**Unit-IV: Financial Institutions II**

**L-08**

Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

**Unit-V: Financial Services Industry**

**L-08**

Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.

**Suggested Books**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.

2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.
4. Annual Reports of Major Financial Institutions in India
5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
6. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH503: Consumer Affairs and Customer Care**

**Course Code: BCH503      Title of the Course: Consumer Affairs and Customer Care**

**L-T-P: 3-1-0                      Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.

CLO2: learn how to pursue the consumer rights under consumer protection act 1986.

CLO3: understand the procedure of filing a complaint.

CLO4: **Analyse the role of industry regulators in consumer protection.**

CLO5: Comprehend the hearings, enquiry and appeal provisions.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PLO 11</b>	<b>PLO 12</b>
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<b>CLO1</b>	2	2	3	2	1	2	2	2	3	1	3	1
<b>CLO2</b>	1	1	1	2	1	2	2	2	2	1	3	1
<b>CLO3</b>	1	1	1	1	2	1	1	1	2	1	1	1
<b>CLO4</b>	2	2	2	1	2	1	1	1	1	2	2	2
<b>CLO5</b>	1	2	2	3	1	1	3	1	1	3	2	1

3-High Level, 2-Medium Level, 1-Low Level

## Unit I Introduction

L-08

**Experiencing and Voicing Dissatisfaction:** Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.

**Consumer and Markets:** Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism,

**Consumer Organisations:** Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India.

## Unit II The Consumer Protection Act (CPA), 1986

L-08

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

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

## Unit III: Grievance Redressal Mechanism under the CPA, 1986

L-08

**Filing and handling of Complaints:** Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity Supply; Telecommunication; Education; Defective Products; Unfair Trade Practices.

## Unit IV: Consumer Protection in India

L-08

**Quality and Standardisation:** Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

### Industry Regulators and Consumer Complaint Redressal Mechanism

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

## Unit V: Competition Act, 2002

L-08

Objectives and basic concepts: Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of Abuse of Dominant Position; Regulation of Combination; Composition and Powers of Competition Commission of India, Complaints and Procedures For Investigation, Hearings and Enquiry and Appeal Provisions.

**Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified**

### **Suggested Books**

1. Aggarwal V. K. (2018) Consumer Protection: Law and Practice, Bharat Law House, Delhi
2. Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company • RajyaLaxmi Rao, (2012) Consumer is King, 3rd Ed. Universal Law Publishing Company
3. Sharma, Deepa, (2011) Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany)

### **Additional Recourses**

1. Choudhary, R. N. (2005) Consumer Protection: Law and Practice. 5th Ed. Bharat Law House, Delhi.
2. Consumer Voice Magazine
3. The Bureau of Indian Standards, 2016
4. The Competition Act, 2002
5. The Consumer Protection Act, 1986
6. The Food Safety and Standards Act, 2005
7. E-books :- [www.consumereducation.in](http://www.consumereducation.in)
8. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
9. [www.bis.org](http://www.bis.org) • [www.delhistatecommission.nic.in](http://www.delhistatecommission.nic.in)
10. [www.ncdrc.nic.in](http://www.ncdrc.nic.in)

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH505: Fundamentals of Investment**

**Course Code: BCH505**

**Title of the Course: Fundamentals of Investment**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs**

CLO1: explain investment environment and concept of return & risk.

CLO2: understand bond valuation & role of credit rating agencies.

CLO3: examine equity approaches.

CLO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CLO5: evaluate investors protection framework

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	2	2	1	2	3	2	1	2	1	2	1	1
<b>CLO2</b>	2	1	1	2	1	3	1	2	1	2	3	1
<b>CLO3</b>	2	1	2	1	1	1	2	1	1	1	3	3
<b>CLO4</b>	1	2	2	1	3	2	2	1	1	1	2	1
<b>CLO5</b>	1	2	1	3	2	1	1	3	2	2	1	1

3-High Level, 2-Medium Level, 1-Low Level

### **Unit-I: The Investment Environment**

**L-08**

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.

### **Unit-II: Bond Analysis**

**L-08**

Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating.

### **Unit-III: Approaches to Equity Analysis**

**L-08**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model.

### **Unit-IV: Portfolio Analysis and Financial Derivatives**

**L-08**

Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.

### **Unit-V: Investor Protection**

**L-08**

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

### **Suggested Books**

1. Jones, C.P., Investment Analysis and Management. Wiley.
2. Mayo., An Introduction to Investment. Cengage Learning.
3. Rustagi, R.P., Investment Management. Sultan Chand, New Delhi.
4. Sharma, S.K. and Kaur, Gurmeet, Fundamentals of Investments, Sultan Chand & Sons.
5. Singh, Y.P. "Fundamentals of Investment Management". Galgotia Publications
6. Tripathi, Vanita (2019), Fundamentals of Investments. Taxmann. Publications.

### **Additional Resources:**

1. Videos of Eugene Fama on the history of Finance.
2. Vohra, N.D., and Bagri, Future and Options. Mc

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH506: Training and Development**

**Course Code: BCH506**

**Title of the Course: Training and Development**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs**

CLO1: learn the practical applications of training and development theories in recent times.

CLO2: learn to design training programmes for diverse workforce.

CLO3: understand the role of development officers.

CLO4: evaluate training and development programmes.

CLO5: recognize the mechanism of career development programmes.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	1	2	2	3	1	1	2	2	1	1
<b>CLO2</b>	2	2	1	1	3	1	2	2	2	3	1	1
<b>CLO3</b>	1	1	1	2	3	3	2	3	1	1	3	2
<b>CLO4</b>	2	2	2	3	3	1	1	1	1	1	2	2
<b>CLO5</b>	1	1	1	2	2	2	1	1	2	2	1	2

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Nature of Training and Development**

**L-08**

Theories of management training and development and practical application of these theories in today's organizations, inputs and gaps in training; Training and development as a source of competitive advantage; Resistance to change.

### **Unit II: Designing Training Programmes**

**L-08**

Training process and practical application of designing programmes in today's environment, methods of training; Human re-engineering, managing change, workmen training, re-training, government initiatives, self-directed work teams, learning curves, managing a diverse workforce.

### **Unit III: Executive Development**

**L-08**

Executive development; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals.

### **Unit IV: Evaluation of Training and Development Programmes**

**L-08**

Evaluation of training and development programmes- statistical methods; Use of appropriate training and development software packages; Application of distance learning packages, effective training follow-up.

### **Unit V: Career Development**

**L-08**

Career development and planning, career development programmes and counseling, group projects, training for international assignments.

### **Suggested Books**

1. Bhattacharyya, D.K. Training and Development: Theories and Applications. New Delhi. Sage Publications India Pvt. Ltd.
2. Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar.
3. Phillips, J. J. Hand book of Training Evaluation and Measurement Methods. Houston. Gulf Publishing Co.
4. Prior, J. Handbook of Training and Development. Mumbai: Jaico Publishing House
5. Donald, F. M. and Yager, E. G. Making the Training Process Work. New York. Harper and Row.



**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH507: Digital Marketing**

**Course Code: BCH507**

**Title of the Course: Digital Marketing**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CLO2: understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.

CLO3: illustrate how the effectiveness of a digital marketing campaign can be measured

CLO4: demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

CLO5: appreciate the need for regulatory framework for digital marketing in India.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	2	1	3	2	3	2	1	2	3	1	1	1
<b>CLO2</b>	2	1	1	1	1	2	1	2	1	1	3	1
<b>CLO3</b>	2	1	1	1	1	2	3	1	1	2	2	2
<b>CLO4</b>	1	2	2	2	2	1	2	1	2	3	2	1
<b>CLO5</b>	1	1	2	1	1	1	2	3	2	1	1	2

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Introduction**

**L-08**

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.

### **Unit II: Digital Marketing Management**

**L-08**

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

### **Unit III: Digital Marketing Presence**

**L-10**

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies. B.Com.(Hons)

### **Unit IV: Interactive Marketing**

**L-08**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

### **Unit V: Ethical and Legal Issues**

**L-06**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

### **Suggested Books**

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, HermawanKartajaya, and IwanSetiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India

6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. Kogan page
7. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
8. Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
9. Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
10. Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
11. Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH508: Banking and Insurance**

**Course Code: BCH508**

**Title of the Course: Banking and Insurance**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: understand the meaning and scope of Banking with functions of Banks and their role into banking

CLO-2: familiarize with regard to operations of Banking and various services and benefits.

CLO-3: develop insights on lending operations of banking and causes of NPA into banking sector.

CLO-4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CLO-5; understand the types of Insurance and Regulatory framework of Insurance.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	1	1	3	2	2	2	1	2	1	1
<b>CLO2</b>	1	1	3	2	2	1	1	2	2	1	1	2
<b>CLO3</b>	2	2	3	2	2	3	2	2	3	2	2	2
<b>CLO4</b>	2	2	2	2	2	3	2	2	2	1	2	1
<b>CLO5</b>	1	1	1	1	1	1	1	1	1	1	3	1

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Origin of Banking**

**L-08**

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

### **Unit II: Operations of Banking**

**L-08**

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

### **Unit III: Loans and Advances**

**L-08**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

### **Unit IV: Concept of Insurance**

**L-08**

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

### **Unit V: Life and Non-Life Insurance**

**L-08**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

## Suggested Books

1. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons
2. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House
3. Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
4. Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
5. Jr.Black, Kenneth & Jr. Skipper, Harold. Life and Health Insurance. Pearson Education
6. Vaughan, E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons

**Note: Latest edition of text book may be used.**

### Teaching-Learning Strategies in brief (4 to 5 sentences)

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### Assessment methods and weightages in brief (4 to 5 sentences)

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

## **BCH509: Leadership and Team Development**

**Course Code: BCH509**

**Title of the Course: Leadership and Team Development**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcome CLOs:

CLO-1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.

CLO-2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.

CLO-3: recognize the dynamics of group decision making.

CLO-4: understand the working of various teams in organisations.

CLO-5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

## **Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	2	2	2	1	1	2	3	1	1	1	3	1
<b>CLO2</b>	2	2	1	1	1	1	1	1	1	2	2	2
<b>CLO3</b>	1	1	2	2	2	1	1	1	1	2	2	2
<b>CLO4</b>	1	1	1	2	2	2	2	1	1	1	2	2
<b>CLO5</b>	1	1	1	1	2	2	2	1	1	1	1	2

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Leadership**

**L-08**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

### **Unit II: Groups and Group Processes**

**L-08**

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

### **Unit III: Leaders and Group Decisions**

**L-08**

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

### **Unit IV: Team Building and Team Effectiveness**

**L-08**

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

### **Unit V: Emerging Trends in Leadership**

**L-08**

Women in leadership; Leadership skills- coaching and mentoring; leadership and social media. Practical Case studies can be used in teaching various units.

### **Suggested Books**

1. Luthans, F. (1997). Organisational Behavior. McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). Organisational Behavior. Pearson.

3. Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition ed.). India: Pearson.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
5. Greenberg, J., & Baron, R. A. Behavior in Organisations. Prentice Hall of India Pvt. Ltd., New Delhi.
6. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior: Leading Human Resources. Pearson Education.
7. Gratton, L. E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.
8. Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business Review. 71(2).111-120. • Hogg, M. & Vaughan, G.M. (2008). Social Psychology. Prentice Hall.
9. Kohn, S. E., & O'Connell, V. D. (2007). 6 Habits of Highly Effective Teams.
10. Lages, F. Leadership: Theory and Practice by Peter G. Northouse .Sage Publication (6th edition). New Jersey: Career Press. ISBN: 9781452203409.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH510: Advertising and Personal Selling**

**Course Code: BCH510**

**Title of the Course: Advertising and Personal Selling**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs**

CLO-1: understand the communication objectives behind advertising and promotions.

CLO-2: understand the various advertising and media elements in the advertising decisions.

CLO-3: identify the ethical and legal issues of advertising.

CLO-4: comprehend the importance and role of personal selling.

CLO-5: understand the process of personal selling

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**



	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	1	1	3	2	3	2	2	2	1	2	3	2
<b>CLO2</b>	1	2	1	2	3	2	2	3	1	2	1	2
<b>CLO3</b>	2	2	1	1	1	1	1	1	1	3	2	1
<b>CLO4</b>	2	1	2	1	1	1	1	1	2	2	2	1
<b>CLO5</b>	2	1	1	2	1	2	2	2	2	2	3	2

3-High Level, 2-Medium Level, 1-Low Level

### **Unit I: Introduction to Advertising**

**L-08**

Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

### **Unit II: Advertising: Message and Media Decisions**

**L-08**

Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

### **Unit III: Advertising Effectiveness and Institutional Framework**

**L-08**

Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

### **Unit IV: Introduction to Personal Selling**

**L-08**

Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.

### **Unit V: Personal Selling Process**

**L-08**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

### **Suggested 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. Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.

5. Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning
6. Sharma, Kavita (2018), Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.
7. Castleberry, S.B. and Tanner, J. F. (2013), Selling: Building Relationships, McGraw Hill Education.
8. Shah, Kruti and A. D'Souza (2008), Advertising and Promotions: An IMC Perspective, McGraw Hill Education.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**B.Com. (Hons.) 6<sup>th</sup> Semester**

**BCH601: Auditing**

**Course Code: BCH601**

**Title of the Course: Auditing**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Described about the concept, types & methods of auditing.

CLO-2: Acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities.

CLO-3: Comprehend the knowledge about appointment, rights, duties and responsibility of auditor.

CLO-4: Acquired knowledge of audit documentation and audit evidence.

CLO-5: Learn the proper procedure of auditing in small and big firms

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs).**

	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PL O10	PL O11	PLO 12
<b>CLO 1</b>	1	2	3	1	2	3	2	1	3	2	3	1
<b>CLO 2</b>	1	2	1	1	2	2	2	1	2	2	2	1
<b>CLO 3</b>	2	1	1	2	1	1	2	1	2	1	2	2
<b>CLO 4</b>	2	1	2	2	1	1	1	2	1	1	2	2
<b>CLO 5</b>	1	2	2	1	1	1	1	3	1	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit- I: Basics of Auditing**

**L-08**

Basic Principles and Techniques; Classification of Audit: Continuous and Final Audit, Statutory Audit, Internal Audit and Government Audit; Audit Planning; Internal Control and Internal Check: Cash Sales, Purchases, Wages; Audit;

**Unit - II: Investigation**

**L-08**

Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

**Unit - III: Procedure of Auditing**

**L-08**

Procedure-Vouching: Cash Book, Sales Book, Purchases Book; Verification of Assets: Land & Building, Plant & Machinery, Cash, Receivables and Stock (Cases: Kingston Cotton Mills, Westminster and Robbins); Verification of Liabilities: Loan & Advances, Sundry Creditors.

**Unit - IV: Company Auditor**

**L-08**

Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights & Duties; Auditor's Report – Contents and Types of Reports, Liabilities of Statutory Auditors under the Companies Act, 2013-Civil and Criminal.

**Unit -V: Special Area of Audit**

**L-08**

Special Areas of Audit (To be covered briefly) - Cost Audit, Tax Audit and Management Audit; Recent Trends in Auditing: Basic Considerations of Audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

## Suggested Books

1. Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), TaxmannPvt Ltd.
2. Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

**Note: Latest edition of text book may be used.**

### Teaching-Learning Strategies in brief (4 to 5 sentences)

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### Assessment methods and weightages in brief (4 to 5 sentences)

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

## BCH602: International Business

**Course Code: BCH602**

**Title of the Course: International Business**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### Course Learning Outcome CLOs:

CLO-1: Explain the concepts in international business with respect to foreign trade/international business

CLO-2: Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects

CLO-3: Analyse the principle of international business and strategies adopted by firms to expand globally.

CLO-4: Integrate concept in international business concepts with functioning of global trade

CLO-5: Identify global dynamics which affect businesses.

### Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O11	PLO 12
<b>CLO1</b>	2	1	2	1	2	1	2	1	1	2	2	2
<b>CLO2</b>	2	1	2	1	2	1	2	1	1	2	2	1
<b>CLO3</b>	2	2	3	2	2	2	2	2	2	3	1	1
<b>CLO4</b>	1	2	1	2	1	2	1	1	2	1	1	1
<b>CLO5</b>	1	1	1	1	1	3	1	2	3	2	3	2

3-High Level, 2-Medium Level, 1-Low Level

### Unit I

L-08

**Introduction to International Business:** Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

International Business Environment: Economic, demographic, cultural and political-legal environment

### Unit II

L-08

**International Trade:** Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.

**BOP-** Balance of payment account and its components

### Unit III

L-08

**Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration.

**International Economic Organisations:** WTO, UNCTAD, World Bank and IMF

### Unit IV

L-08

**International Financial Environment:** Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation; Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure

**Exchange rate Determination:** Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

### Unit V

L-08

**Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

**Developments and Issues in International Business:** Outsourcing and its potential for India; International Business & Ecological considerations.

**Suggested Books:**

1. Bennett, Roger. International Business, Delhi: Pearson
2. Charles, W L Hill and Jain, Arun Kumar, International Business, New Delhi: Tata McGraw Hill
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. International Business, Pearson Education.
4. Griffin, Ricky W and Michael W Pustay- International Business-A Managerial Perspective Prentice Hall
5. Michael R. Czinkota, et al. International Business. Fortforth. The Dryden Press.
6. Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH603: Project management and Techniques**

**Course Code: BCH603 Title of the Course: Project management and Techniques**

**L-T-P: 3-1-0 Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: explain the concept and attributes of projects, project management system, process and its principles

CLO-2: perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.

CLO-3: Analyze project appraisal in public & private sector and estimate shadow prices and social discount rate.

CLO-4: examine project risk and performance assessment.

CLO-5: evaluate project management techniques using case studies.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PL O1</b>	<b>PL O2</b>	<b>PL O3</b>	<b>PL O4</b>	<b>PL O5</b>	<b>PL O6</b>	<b>PL O7</b>	<b>PL O8</b>	<b>PL O9</b>	<b>PL O10</b>	<b>PL O11</b>	<b>PL O12</b>
<b>CLO 1</b>	2	2	1	1	2	2	2	3	2	2	1	1
<b>CLO 2</b>	2	1	1	1	2	2	2	2	1	3	2	2
<b>CLO 3</b>	1	2	1	3	2	1	2	1	2	2	2	2
<b>CLO 4</b>	1	2	2	2	1	1	2	1	2	1	1	1
<b>CLO 5</b>	1	1	1	1	2	2	1	2	1	1	3	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Introduction**

**L-08**

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

**Unit II: Project Preparation**

**L-08**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

**Unit III: Project Appraisal**

**L-08**

Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate

**Unit IV : Project Risk and PerformanceAssessment**

**L-08**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report,Project Closure and Audit. .

**Unit V: Issues in Project Planning and Management, Techniques & Case Studies** **L-08**

Cost and Time Management issues in Project Planning and Management. Techniques (PERT & CPM). Two Case Studies.in Project Management

### **Suggested Books:**

1. Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.
3. Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education. Additional Resources
4. Barker, Stephen.and Cole, Rob. Brilliant Project Management, Pearson.
5. Kharua, Sitangshu. Project Management and Appraisal. Oxford Press University. Note: Latest Editions of the text books may be used

**Note: Latest edition of text book may be used.**

### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

## **BCH605: Finance for Non- Finance Executives**

**Course Code: BCH605 Title of the Course: Finance for Non- Finance Executives**

**L-T-P: 3-1-0 Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

### **Course Learning Outcome CLOs:**

CLO-1: understand the overview of finance, concept of time value of money as well as concept of risk & return.

CLO-2: learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.

CLO-3: analyze cost of capital, capital structure and leverage

CLO-4: examine dividend & working capital dividend decisions



CLO-5: perform valuation of securities

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs)**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	2	3	1	3	2	1	1	2	2	2	1
<b>CLO2</b>	3	1	2	2	1	1	2	1	1	2	3	1
<b>CLO3</b>	1	2	1	1	2	2	1	1	1	1	2	2
<b>CLO4</b>	2	1	1	2	2	2	1	2	1	1	2	1
<b>CLO5</b>	1	1	1	1	2	2	2	3	2	1	3	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit: I Introduction**

**L-08**

Meaning and importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.

**Unit: II Financial Analysis & Capital Budgeting**

**L-08**

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share. Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

**Unit: III Cost of Capital & Capital Structure**

**L-08**

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

**Unit: IV Dividend Decisions & Working Capital**

**L-08**

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

**Unit: V Valuation of Securities**

**L-08**

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis

**Suggested Books:**

1. Bhargav, B, K, Finance For Non Finance Managers. Jaiko Publishing House.
2. Chandra, P. Finance Sense: Finance For Non Finance executives. Tata McGraw Hill.
3. Gabriel Hawawini, Claude Viallet, Finance For Non Finance Managers, Cengage Delmar Learning India Pvt Ltd.
4. Gene Siciliano ,Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill
5. Tripathi, Vanita, Basic Financial Management” Taxmann Publication.
6. Chandra, P. Financial Management-Theory and Practice., Tata McGraw Hill
7. Tripathi, Vanita, Fundamentals of Investments. Taxmann Publication.

**Note: Latest edition of text book may be used.**

#### **Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

#### **Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

### **BCH606: Personal Tax Planning**

**Course Code: BCH606**

**Title of the Course: Personal Tax Planning**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

#### **Course Learning Outcome CLOs:**

CLO-1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.

CLO-2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages

CLO-3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.

CLO-4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.

CLO-5: use deductions to reduce taxable income and use rebates to reduce tax liability.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	2	1	3	1	1	2	1	2	1	3	1
<b>CLO2</b>	1	2	3	2	1	2	3	1	2	1	2	1
<b>CLO3</b>	2	1	2	1	2	2	1	2	1	3	2	3
<b>CLO4</b>	2	1	2	1	2	1	1	3	1	1	2	2
<b>CLO5</b>	1	1	1	2	1	1	2	1	2	2	3	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Concept of Tax Planning**

**L-08**

- i. Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- ii. Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91.
- iii. Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

**Unit II: Tax Planning with Reference to Salary Income**

**L-08**

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.

**Unit III: Tax Planning in relation to Income from House Property and Business Income**

**L-08**

- (iii) Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property; and property used for business or profession of the assessee.

- (iv) Set-off and carry forward of house property losses.
- (v) Tax planning related to Section 80C.
- (vi) Tax Planning related to business income covering:
  - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
  - Provisions relating to maintenance of accounts (Section 44AA)
  - Provisions relating to audit of accounts (Section 44AB)

**Unit IV: Tax Planning in relation to Capital gains and other sources** **L-08**

- i. Tax planning with reference to long-term and short-term capital assets and choice of priceinflation indexation; Capital gains on equity and non-equity financial instruments.
- ii. Tax planning in relation to gifts received from relatives and non-relatives.

**Unit V: Other Areas of Tax Planning** **L-08**

- i. Income of others' liable for clubbing.
- ii. Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii. Rebate under Section 87A.

**Suggested Books:**

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. Additional Resources
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.
4. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
5. Corporate Professionals Today. Taxmann. New Delhi.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH607: Collective Bargaining & Negotiation Skills**

**Course Code: BCH607 Title of the Course: Collective Bargaining & Negotiation Skills**

**L-T-P: 3-1-0 Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: Identify issues in collective bargaining, its significance.

CLO-2: understand the levels, coverage and agreements of collective bargaining.

CLO-3: work on liaison in negotiations

CLO-4: differentiate between negotiations, collective bargaining and use of its approaches.

CLO-5: administer the negotiation agreement and handle grievance management

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
<b>CLO1</b>	2	2	2	2	1	1	1	2	2	1	3	1
<b>CLO2</b>	1	1	1	1	1	2	2	1	1	2	2	1
<b>CLO3</b>	3	1	1	2	2	2	3	1	1	2	1	1
<b>CLO4</b>	2	2	2	2	1	1	1	1	2	2	3	2
<b>CLO5</b>	1	1	2	2	1	2	1	1	1	1	1	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Issues in Collective Bargaining**

**L-08**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

**L-08**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

**Unit III: Negotiating a Contract**

**L-08**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

**Unit IV: Negotiation Skills**

**L-08**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

**Unit V: Negotiations and Administration**

**L-08**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

**Suggested Books:**

1. Venkataratnam, C. S. ( 2017), Industrial Relations: Text and Cases. Oxford University Press, Delhi.
2. Salamon, Michael. Industrial Relations, (2001), Theory & Practice. London. Prentice Hall.
3. Dubey,S and Jain,P (2017) Collective Bargaining and negotiation Skills. Bookage Publications. Additional Resources

4. Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
5. Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing. • Anand, K.B. and Paswan, A.K., (2017) *Collective Bargaining and negotiation Skills*. Galgotia Publishing Company

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH608: Personal Finance and Planning**

**Course Code: BCH608**

**Title of the Course: Personal Finance and Planning**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: understand the meaning and relevance of Financial Planning.

CLO-2: familiarize with regard to the concept of Investment Planning and its methods.

CLO-3: examine concept of Personal Tax Planning.

CLO-4: analyze Insurance Planning and its relevance

CLO-5: develop insights in to Retirement planning and its relevance

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>	<b>PLO 6</b>	<b>PLO 7</b>	<b>PLO 8</b>	<b>PLO 9</b>	<b>PLO 10</b>	<b>PL O11</b>	<b>PLO 12</b>
<b>CLO1</b>	1	2	1	1	2	1	1	2	2	1	3	1
<b>CLO2</b>	2	2	2	2	2	2	1	1	2	2	1	1
<b>CLO3</b>	1	1	3	2	2	2	1	1	2	1	1	2
<b>CLO4</b>	2	2	1	2	2	1	1	2	2	1	1	1
<b>CLO5</b>	1	1	1	1	2	2	2	2	1	1	2	2

3-High Level, 2-Medium Level, 1-Low Level

**Unit I: Introduction to Financial Planning**

**L-08**

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

**Unit: II Investment planning**

**L-08**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

**Unit III: Personal Tax Planning**

**L-08**

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

**Unit IV: Insurance Planning**

**L-08**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.

**Unit V: Retirement Planning**

**L-08**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Practical Note: Practical exposure is recommended to develop skills required for a financial planner.

**Suggested 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 McGraw Hill
4. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018,Harper Business
5. Tripathi, Vanita, Fundamentals of Investment, Taxmann

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

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**BCH609: Corporate Tax Planning**

**Course Code: BCH609**

**Title of the Course:** Corporate Tax Planning

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CLO-2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CLO-3: decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.

CLO-4: recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.

CLO-5: understand tax planning with reference to business restructuring.

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs).**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	3	1	2	3	2	3	2	2	2	1	1
<b>CLO2</b>	1	2	1	2	2	2	2	2	2	2	3	1
<b>CLO3</b>	2	2	2	1	2	2	2	2	1	1	2	2
<b>CLO4</b>	2	1	2	1	1	1	1	3	1	1	2	2
<b>CLO5</b>	1	1	3	2	1	2	1	1	1	3	1	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit I**

**L-08**

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.

**Unit II**

**L-08**

Tax planning with reference to setting up of a new business; taxation issues of start-ups; Location of Business, nature of business, form of organisation; Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**Unit III**

**L-08**

Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to employee’s remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

**Unit IV**

**L-08**

Tax planning in respect of non-resident Indians; income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I; Double taxation relief; Provisions regulating transfer pricing, computation of Arm’s length pricing; Advance rulings; Advance Pricing Agreement

**Unit V**

**L-08**

Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

**Suggested Books:**

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

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.

**BCH610: Financial Reporting & Analysis**

**Course Code: BCH610**

**Title of the Course: Financial Reporting & Analysis**

**L-T-P: 3-1-0**

**Credits: 04**

(L=Lecture hours, T=Tutorial hours, P=Practical hours)

**Course Learning Outcome CLOs:**

CLO-1: describe the conceptual framework of financial reporting have an understanding the components of financial statements

CLO-2: identify major disclosures to be made in the annual report by the listed companies

CLO-3: explain techniques of analysis of financial statements

CLO-4: analyze and interpret financial statements of companies using the case study method

CLO-5: gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting

**Mapping of Course Learning Outcomes (CLOs) with Program Learning Outcomes (PLOs) .**

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
<b>CLO1</b>	1	1	2	2	1	2	1	2	1	2	1	2
<b>CLO2</b>	2	1	1	2	1	2	1	1	2	1	3	2
<b>CLO3</b>	2	2	1	1	2	1	1	2	1	2	1	1
<b>CLO4</b>	1	2	1	2	2	1	2	1	1	1	2	1
<b>CLO5</b>	1	1	2	1	2	1	2	1	1	3	1	1

3-High Level, 2-Medium Level, 1-Low Level

**Unit-I: Introduction**

**L-08**

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements

**Unit-II: Disclosures**

**L-08**

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website

**Unit-III: Analysis of Financial Statements – Techniques**

**L-08**

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

**Unit-IV: Analysis of Financial Statements – A Case Study**

**L-08**

Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis

**Unit-V: Emerging Trends in Reporting**

**L-08**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation Value Added Statement

**Suggested Books:**

1. Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
2. Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
3. Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. • Sapra, Ritu, Kaur, Kamaldeep& Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.
4. George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
5. Gibson, C. H., Financial reporting and analysis. Nelson Education.
6. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
7. R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA. Websites /Journals as recommended in the class.

**Note: Latest edition of text book may be used.**

**Teaching-Learning Strategies in brief (4 to 5 sentences)**

The learners will achieve the above-listed course learning outcomes through classroom teaching, learning by doing case study, group task, learning through discussion among the peer group, experiential learning, reflective learning, open-ended questions by the teacher and Open-ended questions from students

**Assessment methods and weightages in brief (4 to 5 sentences)**

The assessment will comprise of 100 marks, out of which 25 marks will be for internal assessment and 75 marks will be for Semester Examinations.