Shiksha Mandal's

G. S. College of Commerce & Economics, Nagpur NAAC Accredited "A" Grade Autonomous Institution

Syllabus for the Course of BACHELOR OF COMMERCE (HONOURS) w.e.f. 2020-2021

	BACHELOR OF COMMERCE (HONOURS) [B.COM.(HONS)]
A.	PROGRAMME OUTCOMES
	After completing three years of B.Com. (Honours) programme, students are expected to
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Advanced Accountancy, Statistics, Business Law, Corporate Law and Secretarial Practice, Business Management and Administration, Economics, Marketing Management, Human Resource Management, Information Technology in Commerce and Business Communication in particular through various core and elective courses.
PO-2	Gain advanced knowledge with international component in key area of finance in addition to the knowledge of financial laws.
PO-3	Gain hands-on experience of corporate world through mandatory internship programme in corporate offices and Industry/Industrial visits and a project work thereupon.
PO-4	Get initiated and trained in business research methodology at UG level itself to identify, research, and solve business problems and arrive at business solutions through live projects and case studies.
PO-5	Acquire and develop basic and advance skills like communication, problem-solving, decision-making etc. required of a Commerce Graduate in order to develop himself as a professional in different fields of Commerce & Industry through internships and live projects and develop their employability skills through skill foundation courses including value-addition courses.
PO-6	Be equipped with analytical, logical and managerial skills along with technical aspects to resolve real world issues and inculcate entrepreneurial skills so as to provide themselves with self-employment opportunities through start-up and new venture management.
PO-7	Be capable of self-employment by virtue of a course in entrepreneurship development and simulate the knowledge and their ideas in real world situations through internships and project.
PO-8	Be able to develop ability so as to identify business problems by using quantitative methods to isolate its components, analyze the issues, set appropriate criteria for decision making, and draw appropriate conclusions and implications for proposed solutions.
PO-9	Be competent with an extra edge to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. managers, marketing personnel, accounts manager, tax consultants, stock agents etc.
PO-10	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research not only in the field of Commerce Faculty but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives.
PO-11	Have strong curricular and extra-curricular back-ground owing to higher difficulty level and higher passing marks, additional credit frame-work etc. to withstand the challenges of competitive job market and be a natural choice for prospective employers.
В.	PROGRAMME-SPECIFIC OUTCOMES
DCC 1	After completing three years of B.Com. (Honours) programme, students would
PSO-1	Have proficiency in the basic and advance knowledge of core Commerce subjects of Accountancy, Business Finance, Business Environment, Business Economics, Business Management, Business Laws, Financial Laws, Taxation, Indian Financial Systems, Strategic Management etc.
PSO-2	Be able to develop their business research acumen so as to carry out research in order to solve complex real-world business problems and find out effective solutions
PSO-3	Have proficiency in various Discipline-specific, Generic Electives of their choices and interests.
PSO-4	Have specialized knowledge of various branches of accounting viz. Financial Accounting, Management Accounting, Cost Accounting, Corporate Accounting etc., International Finance,

	Auditing and Corporate Governa	ance.	
PSO-5	~	Financial Laws, Business Finance and Financial Management,	
	Security Analysis and Portfolio Management, Organizational Behaviour and currently emerging		
	domains in industry such as Brand Management, E-commerce etc.		
PSO-6	Have proficiency in both Direct and Indirect Taxes with special emphasis on GST and Customs		
1500	Laws.		
PSO-7		nomics, Econometrics, Intellectual Property Rights, Cyber Laws,	
	_	Administration etc. through open electives leading to holistic	
	development through an interdisciplinary approach.		
PSO-8		tive solutions to various business problems with the help of	
		nships and active participation in live business projects.	
PSO-9		ication and data analytical skills in business decision-making.	
PSO-10		ics and corporate culture and corporate governance.	
PSO-11	-	culture through mandatory internships and be adept in finding	
	_	bugh project work on the basis of internships/industrial visits or	
	live projects.		
C.	COURSE OUTCOMES		
	Course	Outcomes	
1.	English Language Skills	Students will able to develop competence and proficiency in	
		English through study of relevant and motivating prose texts,	
	N. 85	Business Communication and Correspondence skills, Grammar	
	16	skills and Vocabulary.	
2.	Fundamental of Accounting	Student will be able to understand accounting standards,	
	Standards	national and international accounting authorities and procedure	
	15 4	for adoption of international financial reporting standards and	
	J. P.	working knowledge of Accounting Standards	
3.	Financial Accounting Students will be able to understand the fundamental		
	_	Accounting and the process of preparation of accounts as per	
	~	the need of business organization.	
4.	Economics	Students will be able to relate the concepts and theories of	
		economics with the real world and its practical application in	
		business.	
5.	Principles of Business	Students will be able to understand the concepts related to	
	Management	Business and demonstrate the roles, skills and functions of	
		management.	
6.	Business Mathematics and	Students will be able to get detailed understanding of various	
	Statistics	aspects of data collection and tabulation, learn application of	
		measures of central tendency and get acquainted with the	
		practical application of index number and to understand	
_		practical applications of business mathematics	
7.	Business Environment	Students will be aware of business and business environment	
0	To Jin Die 10 C	and develop the skills for analysis of business environment.	
8.	Indian Financial System	Students will be able to understand the concept of money	
	markets, capital markets and various instruments of money an		
		capital markets, the instruments of global capital markets,	
		financial markets and the meaning and working of derivative	
		market in India.	

9.	Business Ethics and	Students will be able to understand the concept of ethics in
	Corporate Culture	business and their importance and to develop acceptable
		attitudes and viewpoints with respect to business ethics and
		social responsibility.
10.	Cost Accounting	Students will be able to understand the fundamentals of Cost
10.	Cost Accounting	Accounting and the process of preparation of cost accounts and
		statement to arrive at cost of product as well as to know the
4.4		amount of profit.
11.	Company Law and	Students will be able to understand the process of formation
	Secretarial Practice	and incorporation of company in India; the framework of
		Memorandum of Association and Article of Association and
		Prospectus. Also learn about the concept of Share Capital,
		Shareholders, Members, Role of a Managing Director and
		meetings of companies.
12	Indian Economic Planning	Students will be able to understand the overview of Indian
		Economy, the role of Agriculture in Indian Economy and the
		role and contribution of Industries in development of Indian
		Economy.
13.	Human Resource	Students would be able to build understanding about aspects of
	Management	managing Human Resources in an organization.
1.4	Manhada a Mana a ann a	Chadrage will be able to demonstrate effective and entending of
14.	Marketing Management	Students will be able to demonstrate effective understanding of
	75/	relevant functional areas of marketing management and its
		application.
15.	Computer Application in	Students will be able to use of MS Word, MS Power point and
	Business	MS Excel Software in business, computerized accounting with
	1/6	the Tally accounting software, E-filing procedures of Direct
		Taxes and E-compliances of Indirect Taxes.
16.	Management Accounting	Students will be able to understand the fundamentals of
		Management Accounting and practical knowledge about the
		various tools of management accounting for taking managerial
		decisions.
17.	Business Law	Students will be able to demonstrate an understanding of Legal
		Environment of Business in Indian scenario, apply basic legal
		knowledge to business transactions and communicate
		effectively using standard business and legal terminology.
18.	Entrepreneurship	Students will be able to understand historical evolution of
	Development	entrepreneurship, various entrepreneurship trends, procedures
		of opportunity scouting and idea generation, the concept, need,
		problems of Rural entrepreneurship and measures to develop
		the same.
19.	Business Finance	Students will be able to understand various types of financing,
		analyzing capital budgeting projects and make investment
		decisions, concepts of working capital management and Mutual
		Funds.
20.	Strategic Management	Students will be able to understand and explore various
		perspectives and concepts in the field of Strategic Management
		1 1

		and develop skills for applying these concepts to find solutions
		to business problems.
22	Environmental Studies	
22.	Environmental Studies	Students will be able to understand the concept of Ecosystems
		and Environment, the concept of biodiversity and its
22		conservation and environmental pollution.
23.	Corporate Accounting	Students will be able to understand the process of preparation
		of various companies' accounts and accounts as per the need of
		company.
24.	Direct Taxes	Students would be able to understand the provisions of Income
		Tax Act 1961 as amended from time to time, procedure to
		compute total income under the heads of income, the various
		deductions to be made from gross total income of an Individual
		Assessee and to compute Taxable Income and Tax Liability of
		an Individual Assessee as per the provisions of Income Tax
		Act, 1961
25.	Financial Market, Institution	Students will be able to understand operation of Financial
	and Services	Markets, Role of SEBI and Functioning of Financial
		Institutions in India.
26.	Financial Management	Students will be able to develop the ability to take decisions
		and plan, execute and control financial strategies towards
	N. 8	attainment of organizational goals.
27.	Security Analysis and	Students will be able to understand risk and return analysis,
	Portfolio Management	share valuation and portfolio management through application
	7 医 唐	of Various Models.
28.	Organization Behaviour	Students will be able to understand personality and attitudes
	一世代	effects of stress and concept of organizational development.
29.	E-Commerce	Students will be able to understand concepts of E-Commerce &
		E-Business, basic requirements of E-Commerce and use of
		digital payment systems.
30.	Production Management	Students would be able to understand the dynamics of
		Production Management in an organization.
31.	Indian Banking and	Students will be able to understand the principles of borrowing
	Insurance System	and lending, Internet banking and concepts of insurance.
32.	Public Finance and Taxation	Students will be able to have conceptual clarity of public
		expenditure and revenue theories. They will be able to apply
		the principle of optimal taxation in analysing various tax
		policies. Demonstrate administrative, political, and economic
		constraints to public finance reforms and develop budgeting
		and performance evaluation systems for public sector
		institutions.
33.	Econometrics	Students would be able to develop clarity on application of
	11.	statistical techniques to analyses and solve economic issues.
		Students would build an attitude towards the applicability of
		statistical techniques to various economic issues to evolve with
		a concrete solution.
34.	Start-up and New Venture	Students will be able to get an overview of competences needed
- F•	Management Venture	to become an entrepreneur. This will also develop spirit of
	Management	to occome an endepreneur. This will also develop spirit of

		entrepreneurship among the students.
35.	International Finance	Students will be able to understand the overview of
30.	international i manee	international financial environment and international financial
		transactions, foreign exchange market and its participants and
		international monetary standards: Gold standards, overview of
		trading in foreign Exchange.
36.	Auditing and Corporate	Students will be able to understand mechanisms of Corporate
	Governance	Governance, role of Board of Directors in Corporate
	Governmee	Governance and corporate Governance in Indian context.
37.	Indirect Taxes	Students will be able to understand concept of Indirect Taxes
		and GST, laws of Customs and Foreign Trade Policy
38.	Business Research	Students will be able to learn about fundamentals of conducting
	Methodology	a good research and to learn how to write and present a good
		Research Report and Research Project.
39.	Financial Laws	Students will be able to understand various provisions of laws
		related to financial and money market instruments.
40.	Brand Management	Students will able to understand basics of brand management,
	8	key brand related terminology and important framework and
		principles of branding.
41.	GST and Custom	Students will be able to understand the concept of charge and
	~8	levy of Goods and Service Tax, the concept of supply and
	360	computation of tax liability of Goods and Service Tax and the
	TE	concepts of custom duty, import and export of goods
42.	Service Sector Management	Students will be able to understand the various concepts in the
	臣	field of service sector management related to services like
	THE K	Banking, Finance, Insurance, Hospitality, Health care, etc. and
	, Ko	the ability to develop the skills for applying these concepts for
		better management.
43.	Gandhian Economics	Students would be acquainted with the understanding about the
		various aspects of socio-economic principles of Gandhian
		ideology related to Economics and the implications of
		Gandhian Economics with respect to Indian Economy.
44.	Introduction to Public	Students will be able to understand functioning of Public
	Administration	Administrative Authorities, Concept of Democratic
		Governance and functioning of Parliament.
45.	Intellectual Property Rights	Student will be able to understand the concept of Intellectual
		Property Rights, functioning of Patents and concepts of
16		Copyright and Trademarks
46.	Cyber Laws	Students will be able to demonstrate a critical understanding of
		the Cyber Laws with respect to Indian Information Technology
40	Indonesia / Itan Designa/	Act 2008.
40.	Internship/ Live Project/	Students will gain valuable work experience during internships/
	Case Studies	Industry based live projects. This will pave way for self-
		empowerment through skill building and hands-on-training
		culminating in a scholarly Research Project/Case Study.

SEMESTER I

English Language Skills (BCHL 1.E)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives:

- 1. Introducing great Entrepreneurs
- 2. Developing Communication Skills
- 3. Developing Grammar and Vocabulary Components

Learning Outcome:

Unit I - The objective of implementing great entrepreneurs was achieved by introducing 6 best entrepreneurs of the world. The biographical sketches of the entrepreneurs from the book- 'Modern Trailblazers' was very interesting and motivating for the students, especially of commerce background. The objective was to make the students aware of the qualities like enterprising attitude, hard work, integrity, creativity etc needed for a great entrepreneur. The BoS approved the text and the students too loved it.

Unit II- The objective of Developing Communication Skills was achieved by introducing the students to basic communication theory, methods of communication etc. The students appreciated the knowledge of basic skills of communication Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents
I	Great Entrepreneurs
	Akio Morita, Dhirubhai Ambani, Louis Braille, Rahul Bajaj, Ratan Tata, Steve Jobs
II	Communication:
	Definition, importance, nature , scope
	 Elements of the Communication Process- Sender, Channel,
	Message, Receiver and Feedback
	 Methods of Communication- Verbal & Non-Verbal
	 Types of Communication- Formal and Informal, Dyadic &
	Group, Electronic & Print
	 Directions of Communication- Vertical, Horizontal, Diagonal
	Barriers to effective communication

	Communication Networks
III	Grammar
	 Parts of Speech Types of Sentences Tenses Transformation of Sentences- Interrogative-Assertive; Affirmative-Negative; Exclamatory-Assertive Question tag; Inter-change of Degree etc.
IV	 Vocabulary Formation of words: Primary words, compound words, primary derivatives, secondary derivatives (Pre-fixes/suffixes) Formation of nouns from verbs/adjectives; adjectives from nouns/verbs

- 1. Unit I Prescribed Text-Book 'Modern Trailblazers' Eds- A.Dhote & H.Dhote, Published by- Orient Blackswan.
- 2. Unit II Developing Communication Skills Krishna Mohan & Meera Banerji (Macmillan), R.C.Sharma & Krishna Mohan
- 3. Unit III -High School English Grammar & Composition- Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
- 4. Unit IV -English Vocabulary in Use- Michael McCarthy & Felicity O'Dell, English Vocabulary- N.D.V. Prasada Rao
- 5. Unit IV- Macmillan Foundation English, R. K. Dwivedi, Macmillan Publisher.

SEMESTER I

Fundamentals of Accounting Standards (BCHC 1.1)			
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core			
Objectives:			
1. To enable students to understand the concept of Accounting Standards			
2. To expose the student to International Accounting Framework			

Learning Outcome:

After learning this subject, the student will be able to understand:

 i) The general knowledge of framing accounting standards, national and international accounting authorities and procedure for adoption of international financial reporting standards and working knowledge of Accounting Standards AS 1, AS 2, AS 3 and AS 4

- ii) Working knowledge of AS 5, AS 9, AS 10, AS 11.
- iii) Working knowledge of AS 12, AS 13, AS 16, AS 17, AS 22
- iv) Concept IFRS and Ind AS, Concept of Convergence, Process of Convergence of IFRS in India.

Unit	Contents
I	A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards.
	Accounting Standards:
	Working knowledge of:
	AS 1: Disclosure of accounting policies
	AS 2: Valuation of Inventories
	AS 3: Cash Flow Statements
	AS 4: Contingencies and Events Occurring after the Balance Sheet Dates
II	Accounting Standards:
	AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
	AS 9: Revenue Recognition
	AS 10: Property, Plant and Equipment
	AS 11: The Effects of Changes on Foreign Exchange Rates
III	Accounting Standards:
	AS 12: Accounting for Government Grants
	AS 13: Accounting for Investments
	AS 16: Borrowing Costs
	AS 17: Segment Reporting
	AS 22: Accounting for Taxes on Income (Deferred Taxes)
IV	Introductionto International Financial Reporting Standards (IFRS): Concept of IFRS, Need & Scope of IFRS, Introduction to Ind AS, Ind AS vs IFRS, Convergence vs adoption; Process of Convergence of IFRS in India; Understand the objectives and concepts of carve outs/carve ins of implementation of IFRS.

- 1. **Financial Accounting,** Paul, S. K, New Central Book Agency.
- 2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service.
- 3. **Financial Accounting**, Dr.V.K.Goyal, Published by Excel Books.
- 4. Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
- 5. Financial Accounting, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
- 6. **Accounting Standards,** D.G.Sharma, Taxmann Publications.
- 7. Students Guide to Accounting Standards, Ind AS and IFRS, D. S. Rawat, Taxmann Publication.
- 8. ICAI Guidance Notes on Ind AS.
- 9. **Guide to IFRS,** Becker Publication, UK.

SEMESTER I

Financial Accounting – I (BCHC 1.2)		
Teaching Hours: 4	Total Credit: 4 Total Marks: 80	Group: Core
Objectives:	V (Gar)	•

- 1. To provide knowledge on the fundamental of financial accounting.
- 2. To expose the student to various financial transaction and its current application.

Learning Outcome:

After learning this subject student will be able to prepare the journal, ledger and trial balance. Students will also know about the procedure of account preparation of Joint venture and depreciation. They will also understand the procedure to rectifying the errors of cash book balance and pass book.

Unit	Contents
I	Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting. Preparation of Journal, Ledgers and Trial Balance.
II	Joint Venture (Centralize and Decentralize Method)
III	Rectification of Errors & Bank Reconciliation
IV	Depreciation including five methods i) Straight line method ii) Reducing balance method

iii)	Annuity method
iv)	Depreciation fund method
v)	Depreciation fund insurance policy method

- 1. Financial Accounting, Paul, S. K, New Central Book Agency.
- 2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service.
- 3. Financial Accounting, Dr. V. K. Goyal, Published by Excel Books.
- 4. Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
- 5. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
- 6. **Accounting Standards,** D. G. Sharma, Taxmann Publications.
- 7. **Students Guide to Accounting Standards, Ind AS and IFRS,** D. S. Rawat, Taxmann Publication.
- 8. ICAI Guidance Notes on Ind AS
- 9. Guide to IFRS, Becker Publication, UK

SEMESTER I

Business Economics (BCHC 1.3)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
011 11			•	

Objectives:

- 1. To provide the students an understanding of basic concepts of business economics.
- 2. By the end of the Semester, students will be able to analyze and predict consumption and production behaviour.

Learning Outcome:

Students would be able to relate the concepts and theories of economics with the real world and its practical application in business.

By the end of the Semester, students will be able to analyze and predict consumption and production behavior.

Unit	Contents
I	Foundations of Business Economics
	1. Meaning, Nature & Methodology of Economics
	2. Micro & Macro Economic Analysis
	3. Central Problems of an economic system & Production
	Possibility Curve

	4. Utility & Demand Analysis					
II	Elasticity of Demand & Demand Forecasting					
	Factors affecting Elasticity of Demand					
	2. Methods of Elasticity of Demand					
	3. Meaning, Importance & Techniques of Demand					
	Forecasting					
	4. Concept of Demand Estimation					
III	Theory of Production, Costs & Revenue					
	1. Production Function in the Short & Long Run					
	2. Introduction to Various Short & Long Run Costing					
	Concepts					
	3. Meaning of Market & Revenue Analysis					
	Price Determination under Perfect & Imperfect Competition Market					
IV	Theory of Distribution					
	1. Theories of Rent					
	2. Theories of Wages					
	3. Theories of Interest					
	4. Theories of Profits					

- 1. **An Introduction to Modern Economics,** Hardwick, Khan & Langmead, Longman London & New York, 3rd Edition, 1990.
- 2. **Advanced Economic Theory (Micro Economic Analysis),** H.L.Ahuja, S.Chand & Co Ltd, 11th Edition, 2004.
- 3. **Modern Economics,** H.L.Ahuja S.Chand & Co Ltd, 11th Edition, 2004.
- 4. **Micro Economics**, P.N.Chopra, Kalyani Publishers, 6th Edition,1996.
- 5. **Micro Economics,** D.D.Chaturvedi, Galgotia Publishing Company,1999.
- 6. **Principles of Economics,** D.M.Mithani, Himalaya Publishing Huse,10thEdition ,1999.
- 7. **Modern Economic Theory,** K.K.Dewett, S.Chand & Co Ltd, 22nd Revised Edition, 2005.
- 8. **Advance Micro Economic Theory,**M.Maria John Kennedy, Himalaya Publishing House,1st Edition ,1997.
- 9. **Micro Economic Theory,** M.L.Jhingan, Vrinda Publishing Pvt Ltd, 5th Revised Edition, 1999.
- 10. **Business Economics,** Rashi Arora, Sheth Publishers Pvt Ltd,6th Edition, 2010.

SEMESTER I

Principles of Business Management (BCHC 1.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objective:

To acquaint the student with the basic concepts of management and use of management principles in the organization. To impart knowledge, so as to use the principles of management in all walk of life i.e. social and professionals. Also to acquaint them of recent trends in management.

Learning Outcome:

Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management.

Unit	Contents
I	Meaning and definition of Management and Administration, Nature and scope of management - Science or Art, Profession, Management Process, Role of Manager, Levels of Management, Historical perspective; Classical Theories; Modern Theories; Management Thinkers- F. W. Taylor, H. Fayol, Maslow, Elton Mayo.
II	Management skills, levels of management, importance of management in the Indian context, Different aspects of management: Production, Marketing, Human Resource, Finance & Strategic management.
III	Planning; meaning, characteristics, process. Organizing; concept, importance, types of organization- Line, Line & Staff, Functional Organisation, Formal & Informal Organisation. Staffing; Recruitment & Selection, Direction; meaning, importance, techniques, Delegation of Authority, &Decentralisation of Authority
IV	Coordination; meaning, importance, methods of achieving effective Co-ordination. Communication: meaning, importance, media, types.Control: meaning, need, techniques, essentials of a good control system.

- 1. **Essentials of Management**, Harold Kooritz & Heinz Weihrich Tata McGraw-Hill Publication, 1998
- 2. **Essentials of Management**, Joseph L Massie, Prentice Hall of India, (Pearson) Fourth Edition, 2003.
- 3. **Principles of Management**, Tripathy PC And Reddy PN, Tata McGraw-Hill Publication, 1999.
- 4. **Personnel and Human Reasons Management**, Decenzo David, Robbin Stephen

- A, Prentice Hall of India, 1996
- 5. **Management,** JAF Stomer, Freeman R. E and Daniel R Gilbert, Pearson Education, Sixth Edition, 2004.
- 6. Engineering Management, Fraidoon Mazda, Addison Wesley, 2000

SEMESTER I

Business Mathematics and Statistics (BCHSFC 1.0)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Foundation
Objective: The objective of this course is to familiarize students with the applications of			

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

- 1. To get detailed understanding of various aspects of data collection and tabulation.
- 2. To understand and learn application of measures of central tendency.
- 3. To get acquainted with the practical application of index number and index number
- 4. To understand practical applications of business mathematics

Unit	Contents
I	Statistics: An Overview: Definition & function of statistics; Statistical Techniques commonly used din business activities; Law of statistics; limitations of statistics.
	Collection and Presentation of Statistical Data: Primary and Secondary Data; Classification and tabulation of data; Frequency Distribution of Data; Diagrams and Graphs.
II	Measures of Central Tendency: Mean, Median, Mode, Standard Deviation, Quartiles, Deciles, Quartile Deviation, Dispersion and Skewness.
III	Mathematics of Finance: Simple Interest, Compound Interest, Present Value & Future Value of an Annuity.
	Probability: Sample Spaces, Events and Probability, Set Theory: Union, Intersection and Complement of Events, Conditional Probability, Intersection and Expected Value, Random variable, Probability distribution and Expectation.

IV	Index Numbers and Time Series Analysis:			
	Familiarization with the concepts relating too Index Numbers and Time Series (Simple Numerical Problems)			

- 1. **Fundamentals of Statistics,** D. V. Elhance & VeenaElhance, Kitab Mahal Publications.
- 2. **Statistics,** V. K. Kapoor, S. Chand & Sons.
- 3. **Statistics,** B. New Gupta, Sahitya Bhavan Agra.

3. Developing Grammar and Vocabulary Components

- 4. **Statistics Methods,** S. P. Gupta, S. Chand & Sons.
- 5. **Fundamental of Statistics,** S. C. Gupta, Himalaya Publishing House.
- 6. **Business Mathematics & Statistics,** NEWK Nag & S.C. Chanda, Kalyani Publishers.
- 7. **Problem in Statistics,** Y.R. Mahajan, Pimplapure Publishers, Nagpur.

SEMESTER II

English Language Skills (BCHL 2.E)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objectives:				
1. Introducing great Economic Thinkers				
2. Developing knowledge of business communication				

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principles propagated by the great thinkers taken from the book- 'The Great Economic Thinkers' was very interesting and motivating for the students as they learnt the valuable economic theories which are relevant today.
- The objective of Developing Business Correspondence Skills was achieved by introducing the students to different types of Business letters and Inter-office correspondence. The students appreciated the knowledge of basic skills of formal letter writing.
- Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.
- Unit IV The objective of implementing Vocabulary was to enhance language

skills of students.

Unit	Contents		
I	Great Economic Thinkers Adam Smith, David Ricardo, John Stuart Mill, Karl Marx, John Keynes, Amartya Sen (6)		
	(Only Selected portion of Marked Text of each Economic Thinker from the book 'The Great Economic Thinkers' by Jonathan Conlin is prescribed for study)		
II	Business Correspondence:		
	 Application for Job Preparing Bio-data Letter of enquiry/Reply to enquiry Order letter/Reply to Order letter Complaint (Claims) Letter Internal Communication (Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices) 		
III	 Grammar Active/Passive voice Direct/Indirect Narration 		
IV	Vocabulary		
	 Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc. Idioms and phrases 		

- 1. Unit I Reference book- 'The Great Economic Thinkers' Edited by Jonathon Conlin.
- 2. Unit II –Reference books: Business Communication Urmila Rai, S.M. Rai (Himalaya Publishing House) & V.K.Jain & Omprakash Biyani (S. Chand)
- 3. Unit II Business Correspondence and Report Writing R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
- 4. Unit II Developing Communication Skills R.C.Sharma, Krishna Mohan & Krishna Mohan, Meera Banerji (Macmillan)
- 5. Unit III- High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
- 6. Unit IV English Vocabulary in Use- N.D.V.Prasad Rao, Objective English by Pearson, Michael McCarthy & Felicity O'Dell, Macmillan Foundation English, (Macmillan)

SEMESTER II

Financial Accounting II (BCHC 2.1)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objectives: To give the knowledge about the preparation of various accounts and their				

Objectives: To give the knowledge about the preparation of various accounts and their practical utilization

Learning Outcome:

- 1. To understand the process of preparation of Single entry system
- 2. To understand the practical aspects of accounting for non-profit organization
- 3. To get in-depth understanding of accounting for partnership firm
- 4. To understand the practical aspects of consignment accounts

Unit	Contents
I	Single Entry System including Conversion
II	Accounts of Non-profit organization and Accounts of Professionals: Meaning of Non-profit organization, Preparation of Receipts & Payment Account, Income & Expenditure Accounts & Balance Sheet.
III	Consignment Account
IV	Department Accounts

- 1. **Financial Accounting,** Paul, S. K, New Central Book Agency
- 2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
- 3. Financial Accounting, Dr.V.K.Goyal, Published by Excel Books
- 4. Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
- 5. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
- 6. **Accounting Standards,** D.G.Sharma, Taxmann Publications.
- 7. **Students Guide to Accounting Standards, Ind AS and IFRS,** D. S. Rawat, Taxmann Publication.
- 8. ICAI Guidance Notes on Ind AS
- 9. **Guide to IFRS,** Becker Publication, UK

	Business Environi	ment (BCHC 2.2)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives:

- 1) To enable students to understand the impact of environment on the business.
- 2) To give orientation about different forms of organizations, functions inorganizations, business strategies and environment, along with an exposure to elements of external business environment.

- i) To make the students aware of the business and business environment and develop the skills for analysis of business environment
- ii) To acquire knowledge about the types of business organizations
- iii) To familiarize them with the global economic environment and create an awareness about various international trade institutions (UNO, IMF, World Bank)
- iv) To know about the purpose of regulation & regulatory role of the Government
- v) To develop conceptual understanding about LPG and the role of WTO
- vi) To acquaint the students with the concept of corporate social responsibility and its emerging importance in Indian context

Unit	Co	ontents
I	1.	Business Environment: An Introduction-Introduction, Concept of Business,
		Levels of the Business Environment, Understanding the Environment
	2.	Economic Environment: Introduction, Economic Environment of Business,
		The Global Economic Environment, Economic Policies, Business and
		Economic Policies
	3.	Socio Cultural Environment: Introduction, Business and Society, Business
		and Culture, Indian Business Culture, Culture and Organizational Behavior
	4.	Political Environment: Introduction, Political Environment and the
		Economic system, Types of Political Systems, Indian Constitution and
		Business, Changing Profile of Indian Economy, Business Risks Posed by the
		Indian Political System
II	1.	Economic Systems: Introduction, Capitalist Economy, Socialist Economy,
		Mixed Economy
	2.	Financial Environment: Introduction, An Overview of the Financial System,
		Components of Financial System, Financial Institutions and their Roles,
		Financial Institutions in India, Role of Foreign Direct Investment
	3.	Legal Environment: Introduction, Legal Environment, Laws Impacting

- Industry in India, Intellectual Property Rights, Major Regulations Pertaining to Business
- 4. **Economic Role of Government:** Introduction, Regulatory Role of Government, Promotional Role of Government, Participatory Role of Government, Conciliatory and Judicial Role of Government, Impact of India's Industrial Policy on Economic Reforms
- New Economic Policy: Introduction, Industrial Policy, The crisis of June, 1991,
 Objectives of New Economic Policy 1991, Emphasis of NEP on
 Liberalization, NEP and Privatization, NEP effect on Globalization, Positive
 and Negative effects of New Economic Policy
 - 2. **Privatization:** Introduction, Meaning of Privatization, Objectives of Disinvestment, Privatization / Disinvestment in India, Problems with Privatization
 - 3. **Globalization:** Introduction, Meaning of Globalization, Future of Globalization, Organizations to facilitate globalization
 - 4. **India, WTO and Trading Blocs:** Introduction, Levels of Economic Integration/Trading Blocs, Effects of Economic Integration, Major Regional Trading Blocs, Commodity Agreement, World Trade Organization, WTO and India
- IV 1. **Corporate Social Responsibility:** Introduction, Meaning and Definition, Need for social responsibility of business, Social responsibility of business towards different groups, Barriers to social responsibility, Social responsibility of business in India
 - 2. **Public, Private, Joint and Cooperative Sectors**: Introduction, Public sectors, Organization of public sector enterprises, Private Sector, Joint sectors, Formation of Joint sector enterprise, Cooperative sectors
 - 3. **Indian Economy: Introduction:** India as a Developing Economy, India as an Emerging Economy, India as a Mixed Economy

- 1. A Manual of Mercantile Laws, M.C. Shukla, Sultan Chand & Company, New Delhi.
- 2. **Mercantile Law,** N.D. Kapoor, Sultan Chand & Co., New Delhi.
- 3. **Business Laws and Management**, N.D. Kapoor, Sultan Chand & Sons.
- 4. Mercantile Law, M.C. Kuchhal, Vikas Publishing House, New Delhi.
- 5. **A Textbook of Business Law,** P. P. S. Gogna, Sultan Chand & Company, New Delhi.
- 6. Business Studies, Poonam Gandhi, Dhanpat Rai & Company Private Limited, Delhi.
- 7. **Business Laws,** D. Chandra Bose, PHI Learning Pvt. Ltd.
- 8. NCERT Business Studies Text Book for Class 10+2

SEMESTER II

	Monetary Econor	mics (BCHC 2.3)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives:

- 1. The core objective is to provide students with an understanding of financial institutions and services and how changes in money supply can lead to economic fluctuations in a dynamic economic system.
- 2. By the end of the Semester students will be able to comprehend the significance and working of financial institutions.

Learning Outcome:

Students would be acquainted with an understanding of the significance and role of RBI and Commercial Banks in the development of economy.

By the end of the Semester students will be able to know how changes in money supply can lead to economic fluctuations in a dynamic economic system.

Students would be able to understand the policies and measures undertaken by the RBI for the regulation of money & in turn controlling the money induced economic issues/irregularities in the economy.

Unit	Contents Contents
I	Commercial Banks
	1. Meaning & Importance of Commercial Banks
	2. Functions of Commercial Banks
	3. Credit Creation by Commercial Banks
	New Technologies in Banking. Debit & Credit Cards, Electronic
	Banking, ATM, EFT
II	Central Bank (Reserve Bank of India)
	1. History, Meaning & Functions of Central Bank
	2. Role of Central Bank in a Developing Economy
	3. Instruments of Monetary Policy
	4. Credit Control by Central Bank
III	Various Banking Institutions
	1. Cooperative Banks & Services
	2. Development Banks
	3. IMF & IBRD
	4. India and International Financial Institutions
IV	Banking Services
	1. Towards Private Individuals

2. Towards Corporate Entities
3. Towards Government
4. Towards Foreign Trade and Commerce

- 1. Financial Institutions and Markets, Agrawal & Gupta, Kalyani Publishers (2015).
- 2. **Money, Banking, Trade & Public Finance,** M.V.Vaish, New Age International Pvt. Ltd,1996.
- 3. Modern Banking, Vaish, M.C., Oxford & IBH Publishing Co., New Delhi.
- 4. **Money, Banking and International Trade,** K.P.M. Sundaram, Sultan Chand, New Delhi.
- 5. Money and Financial System, P.K. Deshmukh, Phadke Prakashan.
- 6. **Modern Banking,** Sayers, Oxford, Clarendon Press.

SEMESTER II

	Indian Financia	System (BCHC 2.4))
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To enable	and equip the student	s with the understand	ing of Indian Financial
System.	18 300	THE A SELL	

Learning Outcome:

After learning this subject, the students will be able to understand:

- i) The concept of money markets, capital markets and various instruments of money and capital markets.
- ii) The instruments of global capital markets, financial markets.
- iii) The meaning and working of derivative market in India.

Unit	Contents
I	Components of formal financial system- Structure & Functions of
	Financial system, Nature and role of financial institutions and
	financial markets, financial system and economic growth.
	Money Markets - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monitory policies in India. MONEY MARKET AND CAPITAL MARKET
	Money Market: Structure of Indian Money Market, Recent Development in Indian Money Market, Capital Market: Structure of the

	Indian Capital Market – Recent Developments in the Indian Capital
	Market - Interlink between Money Market and Capital Market -
	Overview of Debt Market in India
II	Global Capital Markets - Impact of globalization on capital markets -
	Global (International Bond Market) - Global Equity Markets: ADR,
	GDR, Obstacles to international investments
III	Financial Instruments:
	Traditional Instruments: Equities, Debentures and Bonds
	Hybrid Instruments: Different types of bonds such as Floating Rate
	Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds
IV	The Derivative Market in India:
	Meaning of Derivatives; Participants in the Derivatives Markets -
	Hedgers, Arbitragers and Speculators; Significant of Derivative
	Market; Types of Financial Derivatives – Forwards, Futures, Options
	and Swaps; Pricing of Derivatives – Pricing of Futures and Pricing of
	Options; Derivatives Trading in India
	. / CAUTI CONTROL SERVICE

- 1) **The Indian Financial System**, Pathak Bharati, Markets, Institutions, and Services, (2nd Edition), Pearson Education, New Delhi, 2008.
- 2) **Financial Institutions and Markets, Growth and Innovation,** Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.
- 3) Financial Economics, Bodie, Z. et. el. Pearson Education, New Delhi, (2009).
- 4) **Introduction to Futures and Options Market,** Hull John, Prentice Hall of India, Delhi. (2002).
- 5) **Financial Services, Khan,** M.Y., Tata McGraw Hill, New Delhi. (2007).
- 6) **Management of Banking and Financial Services,** Paul, J. and P. Suresh, Pearson Education, Delhi. (2008).
- 7) **Reserve Bank of India (various issues) Report on Currency and Finance**, RBI, Mumbai.
- 8) **Reserve Bank of India (1997) Occasional Papers**, Vol. 18, Nos. 2 & 3, RBI, Mumbai.
- 9) **Derivatives: An Introduction,** Strong, R. A., Thomson Asia Pte. Ltd, Bangalore. (2002)
- 10) **Futures and Options Equities and Commodities,** Sridhar, A. N. Shroff Publishers, Mumbai, 2006.

SEMESTER II

Business Ethics and Corporate Culture (BCHSFC 2.0)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Foundation

Objective:

The objectives of this subject is

- i. To have an understanding of ethical issues in business.
- ii. To inculcate the understanding about the healthy corporate culture in the organization

- i) To familiarize them with the ethics in business and their importance
- ii) To develop an understanding of ethical issues in business
- iii) To develop in the student acceptable attitudes and viewpoints with respect to business ethics and social responsibility
- iv) Student will be able to apply theoretical knowledge in practical situation while dealing with ethical issues & interpersonal conflicts
- v) To develop an understanding about CSR & CG along with their dimensions

Unit	Contents
I	Introduction to Business Ethics
	The nature, purpose of ethics and morals for organizational interests; ethics and conflicts of interests; ethical and social implications of business policies and decisions; corporate social responsibility; ethical issues in corporate governance.
	Environment Issues
	Protecting the Natural Environment – prevention of pollution and depletion of natural resources; conservation of natural resources.
II	Ethics in Workplace
	Individual in the organization, discrimination, harassment, gender equality.
	Ethics in Marketing and Consumer Protection
	Healthy competition and protecting consumer's interest.
	Ethics in Accounting and Finance
	Importance, issues and common problems.
III	Corporate Culture:
	Meaning, Nature, Objectives of Corporate Culture, Importance of Corporate

	Culture, Factors affecting Corporate Culture, Role of Corporate Culture in
	development of Organization, Factors affecting Corporate Culture.
IV	Management of interpersonal issues in the organization: Types of attitude, Types of egos.

- 1) **Business Ethics and Corporate Social Responsibility,** Dr. S. S. Khanka, S. Chand Publication
- 2) **Being Ethical: Ethics as foundation of the Business,** IIM Ahmedabad Business Books.
- 3) **Ethics and Corporate Governance,** B. N. Ghosh, TATA McGraw Hill Publications.

SEMESTER III

Cost Accounting (BCHC 3.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective : this course exposes the students to the basic concepts and the tools used in			
cost accounting.	Hiller	W.S.	

- 1. To understand the concept and practical application of cost sheet and tender sheet
- 2. To understand the procedure of reconcile the profit as per cost and financial books
- 3. To understand the basic concept and profit recognition in contract costing
- 4. To get the detailed understanding of process costing including the concept of loss and by-product

Unit	Contents	
I	Theory:- Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Preparation of Cost sheet and Tender Sheet.	
II	Process Costing, Batch costing	
III	Contract Costing, Operating Costing	
IV	Standard Costing, Marginal Costing	
Books Recommended:		

- 1. Cost Accounting, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.
- 2. **Cost Accounting,** Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.
- 3. Cost Accounting, Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015
- 4. **Cost Accounting, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001.**

SEMESTER III

Company Law & Secretarial Practice (BCHC 3.2)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To provide basic knowledge about the provisions of the Companies Act,			
2013			

- i) The formation and incorporation of Company in India.
- ii) The framework of Memorandum of Association and Article of Association and Prospectus.
- iii) The concept of Share Capital and Shareholders, Members and Role of a Managing Director.
- vi) Understand the conduct of Company Meetings

Unit	Contents		
I	Corporate Personality: Meaning of a company, characteristics of a		
	company, Kinds of company, lifting the corporate veil.		
	Formation & Incorporation of company: Stages in formation of a		
	company, Certificate of Incorporation, certificate to commence		
	business, Pre- incorporation contracts, provisional contracts		
II	Memorandum of Association and Articles of Association: Meaning		
	of Memorandum of Association, Contents of Memorandum of		
	Association, Alteration in Memorandum of Association, Importance of		
	Memorandum of Association		
	Meaning and Definition of Articles of Association, Contents of		
	Articles of Association: Doctrine of Indoor management, Doctrine of		
	constructive notice, Doctrine of ultra vires, Procedure for Alteration of		
	Articles of Association, Model Sets of Article of Association. (Table 'F'		
	as per Companies Act, 2013)		
	Prospectus: Definition of Prospectus, Statutory requirement of		
	prospectus, Contents of prospectus, Types of Prospectus- Abridged		
	prospectus, Shelf prospectus, Deemed Prospectus, Statement in Lieu		
	of Prospectus, Misrepresentation in Prospectus, Consequences of		

	Misrepresentation
	Share Capital: Classification of share Capital, Meaning of Shares, Kinds of Shares, Issue of Shares.
III	Shareholders and Members: Meaning of shareholder/ Member, Procedure to become a member, kinds of members.
	Directors: Meaning of Directors, D.I.N, Minimum directors required in a company, Types of directors, Appointment of Directors, Duties of Directors
	Managing Directors: Meaning of Managing Directors, Qualifications of Managing Directors, Appointment of Managing Directors, Remuneration of Managing Directors
IV	Secretary: Meaning, Definition of secretary, kinds of secretary, qualities of secretary, Appointment of secretary
	Role of Secretary: As trustee, As an employee, As an administrative officer, Skill required
	Correspondence: Official correspondence with Directors, members, outsiders, SEBI, Stock Exchanges, Government, Ministry of Corporate Affairs
	Report Writing and Compliances: letter writing, notice of meeting, preparing agenda, preparing and finalizing minutes of meeting, to look into compliances of all documents.

1. **Company Law & Secretarial Practice,** Kapoor, N.D, Sultan Chand & Sons, New Delhi.

Marye

- 2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
- 3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.
- 4. **Corporate & Allied Laws,** Munish Bhandari, Best Word Publication.
- 5. **Analysis of Companies Act, 2013,** CCH Publications.

SEMESTER III

Indian Economic Planning (BCHC 3.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
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Objectives:

1. To make students understand the state of various macroeconomic fundamentals in the Indian Economy.

2. By the end of the Semester, students will have gained knowledge of obstacles and challenges in the path of India's economic development.

Learning Outcome:

After learning this subject, the student will be able to:

- i) Understand the Overview of Indian Economy.
- ii) Understand the role of Agriculture in Indian Economy
- iii) Understand the role and contribution of Industries in development of Indian Economy.
- iv) Understand the role and contribution of Service Sectors in Indian Economy

Unit	Contents		
I	Indian Economy		
	1. Broad Features of Indian Economy		
	2. Economic Planning in India		
	3. Population Explosion in India		
	4. National Income in India		
II	Indian Agriculture		
	1. Role of Agriculture in Indian Economy		
	2. Agencies Engaged in Rural Finance. Role of NABARD		
	3. Problems & Remedies of Agricultural Marketing in India		
	4. Causes of low Agriculture Productivity in India. Effects &		
	suggestions towards the same.		
III	Indian Industry		
	1. Role of Industrialization in the Indian Economy		
	2. New Industrial Policy.		
	3. Problems of Small Scale & Cottage Units in India		
	Private & Public Sector Industries		
IV	Indian Service Sector & Fiscal Policy		
	1. Role of Service Sector in Indian Economy		
	2. Comparative Role of Various Sectors in GDP &		
	Employment Generation		
	3. Role of Fiscal Policy in Indian Economic Development.		
	Working of Fiscal and Monetary Policies in Recent Years.		

- 1. Indian Economy, Datt & Sundharam, S. Chand,6th Revised Edition, 2013.
- 2. India After Gandhi: A History of the World's Largest Democracy by Ram Guha.

- 3. The Indian Economy: For UPSC and State Civil Services Preliminary and Main Examinations, Sanjiv Verma, Unique Publications, 2nd Edition, 2013.
- 4. **Economic Policy Reforms and the Indian Economy,** Anne Krueger, University Of Chicago Press, 2nd Edition 2002.
- 5. **The Indian Economy: Problems and Prospects,** D.R. Gadgil, Oxford University Press, 2011.
- 6. **Knowledge Economy: The Indian Challenge**, Ashoka Chandra & M.K.Khanijo, Sage India , 1st Edition, 2009.
- 7. **Globalization And Indian Economy,** R.Chaddha, Sumit Enterprises, 2011.
- 8. **Indian Economy Since Independence,** Editied By Uma Kapila, Academic Foundation, 14th Edition 2002.
- 9. Indian Economy, M.B.Shukla, Taxmann Allied Services Pvt. Ltd., 2012.
- 10. **Contemporary India: Economy, Society, Politics,** Neera Chandhoke & Praveen Priyadarshi, Pearson, 1999.

SEMESTER III

Human Resource Management (BCHC 3.4)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Core

Objective:

Students will learn the basic concepts and frameworks of human resource management (HRM), and understand the role that HRM has to play in effective business administration. This syllabus will also improve students' ability to think about how HRM should be used as a tool to execute strategies.

Learning Outcome:

Students would be able to build understanding about the Aspects of managing Human Resources in an organisation.

Unit	Contents
I	Introduction: Concept, Nature, Scope, Objective, Scope and Importance of HRM, role of personnel Manager, evaluation of the concept of HRM in India.
II	Human Resource Planning: Introduction, process of HRP; recruitment - definition, sources & process; orientation; Selection- selection process, new tools & methods of selection, interview, test & assessment of effectiveness of selecting tools; induction and placement. Training & Development -

	Meaning, definition, importance, needs, types of training, evaluation & effectiveness of
	training, task analysis, man analysis, organizational analysis, responsibility of training
	areas identified by trainers.
III	Employment Remuneration and Compensation:
	Introduction, nature & purpose of wage determinations process, incentive plans & profit sharing, exit policy – VRS, resignation, termination.
	Job Evaluation and Design: concept, objectives, limitations, importance; methods and procedures. Competency approach to Job evaluation, Job design, job specification & role analysis, factors affecting Job design, Techniques of Job Design. Cases & exercise in understanding Job analysis.
	Personal Records, Audit and Research: introduction, purpose and fundamental principles of record keeping.
IV	Performance Appraisal and Merit Rating: Nature, objective, limitation- various methods- modern & traditional, multiple person evaluation methods, performance test & field review techniques, appraisal, praise, recognition, rewards and incentives, promotion. HR record, MIS, HR report, HR formats, personal files, attendance, leave, medical records, absenteeism, Merit rating- concepts, methods, difference between job evaluation and merit rating.

environmental constraints.

- 1. **A Text book of Human Resource Management, C.** B. Mamoria& S. V. Gankar. Himalaya Publishing House
- 2. **Personnel and human Resource management**, Text & cases, P Subba Rao, Himalaya Publishing House
- 3. **Human resource Management,** P. Jyothi, Publication, Oxford University Press.
- 4. **Human Resource Management**, R.WayneMondy, Robert M, Noe, Pearson Education, Ninth Edition,
- 5. **Human Resource and Personnel Management Text and cases,** K. Ashwathappa, Publication, TATA Mc-Graw Hill Publications

SEMESTER III

Marketing Management (BCHC 3.5)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective:- The objective of this course is to facilitate understanding of the conceptual			
framework of marketing and its applications in decision making under various			

Learning Outcome:

Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.

Unit	Contents	
I	Nature and Scope of Marketing:	
	Different philosophies of marketing, various demand states and marketing tasks, The Marketing Environment and Environment Scanning.	
II	Marketing Information System and Marketing Research:	
	Understanding consumer and industrial markets, Market	
	segmentation, Targeting and positioning.	
III	Product Decisions:	
	Product mix, product life cycle, new product development, branding	
	and packaging, decisions, Pricing methods and strategies.	
IV	Promotion Decisions:	
	Promotion mix, advertising, sales promotion, public relation personal	
	selling; New issues in marketing – Globalization, Consumerism, Green	
	marketing.	

Books Recommended:

- 1 **Marketing Management,** Planning, Implementation and Control, V. S. Ramaswamy and S. Namakumari- McMillan Publication
- 2 Marketing Management, P. Kotler, Prentice Hall Inc
- 3 Marketing Management, Rajan Saxena, Tata McGraw-Hill Publication
- 4 **Introduction to Marketing Management** by Adrian Palmer, Oxford University Press.
- 5 **Basic Marketing** by William D Perreault R, Tata McGraw-Hill, 15th edition

SEMESTER III

Computer Application in Business (BCHSFC 3.0)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Foundation

Objectives:

- 1. To enable students to understand advanced functions of basics of MS-office.
- 2. To acquaint students to the procedures of computerized accounting in Tally

software.

3. To acquaint students with practical understanding the e-compliances under various Acts.

- v) The use of MS Word, MS Power point and MS Excel Softwares in business.
- vi) The computerized accounting with the Tally accounting software
- vii) E-filing procedures of Direct Taxes
- iv) E-compliances of Indirect Taxes

Unit	Contents
I	Introduction to MS-Word:
	Creation, deletion of document, saving a document, Use of Mail Merge, Indent
	setting, use of templates, Report writing in MS-Word using templates.
	Introduction to MS-Power Point:
	Creation of power point presentation, use of animations, use of transitions, using
	templates, creation of power point show.
	Introduction to MS-Excel:
	Basics of MS-Excel, Basic formulas, Data filter, Use of H-Lookup and V-Lookup
	functions, Pivot Tables, Use of Macros, Using Excel Statistical Tool pack, Goal
	Seek, What-if analysis etc.
II	Accounting in Tally:
	Introduction to Tally, Creation of Company, Types of Vouchers, Bank
	Reconciliation, Financial Statements – Profit and Loss Statement, Balance Sheet.
	Company related E-filing:
	MCA-21 Portal, Online application for Director's Identification Number (DIN),
	Use of Digital Signature, Understanding various e-forms on MCA-21 Portal.
III	E-filing under Direct Taxes
	Income Tax Act:
	Online Application for Permanent Account Number (PAN), Online registration of
	Assessee on Income Tax Department portal, understanding various forms of
	Income Tax Returns, Filing of Income Tax Returns, understanding of various
	forms of TDS & TCS returns, Filing of TDS and TCS returns.
IV	E-compliances of Indirect Taxes
	GST:
	Registration, Introduction to Tariffs Act, Important Concepts – GST Network, GST
	Council, E-compliances under GST, E-filing of GSTR – 1, GSTR – 2, GSTR – 3, GSTR
	– 3B etc. and their applicability.

- 1. Accounting with Tally, K.K. Nadhani, BPB Publication
- **2. Tally Tutorial,** K.K. Nadhani and A.K. Nadhani, BPB Publication.
- **3. Advances Accounts Vol-I,** M.C. Shukla, T.S.Grewal and S.G,Gupta, S.Chand& Company, Delhi.
- **4. Accounting Principles,** Anthony R.N. and J.S. Richard, Irwin Inc.
- **5. Advanced Accountancy** by P.C. Tulsian, Tata McGraw HILL Publication.
- 6. Tally By S.B. Kishor (Dasganu)
- **7. Fundamentals of Computers,** ITL Education Solutions Ltd. (Pearson)
 - 1) Microsoft Office -2000/2007, Gini Courter, Annelte Marquis BPB
 - 2) IT Today (Encyclopedia), S.Jaiswal
 - 3) A First Course in Computers, Sanjay Saxena
 - 4) First Text Book on Information Technology, Srikant Patnaik

SEMESTER IV

Management Accounting (BCHC 4.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

- 1. To understand practical aspects of preparation of cash budget
- 2. To get acquainted with practical aspects of ratio analysis
- 3. To be coherent with the concepts and practical aspects of fund flow statement
- 4. To understand the concepts of marginal costing and application of the same in short term managerial decisions

Unit	Contents
I	INTRODUCTION:
	Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting, Cost
	Accounting and Management Accounting Tools and Techniques of
	Management Accounting- Advantages and Limitations of Management

Accounting –Installation of Management Accounting System- Management Accountant functions and duties – Essential qualities. II FINANCIAL STATEMENT ANALYSYS Introduction-objectives of analysis of financial statement; toolsof financial statement analysis; Multi –step income statement, Horizontal at Commonsized analysis, Trend analysis, Analytical Balance Sheet. RATIO ANALYSIS	inancial
II FINANCIAL STATEMENT ANALYSYS Introduction-objectives of analysis of financial statement; toolsof fi statement analysis; Multi –step income statement, Horizontal at Commonsized analysis, Trend analysis, Analytical Balance Sheet.	
Introduction-objectives of analysis of financial statement; toolsof fi statement analysis; Multi –step income statement, Horizontal a Commonsized analysis, Trend analysis, Analytical Balance Sheet.	
statement analysis; Multi –step income statement, Horizontal at Commonsized analysis, Trend analysis, Analytical Balance Sheet.	
RATIO ANALYSIS	
Ratio Analysis-Meaning and rationale, advantages and limitations. To Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Integrated Ratios.	
III FUND FLOW AND CASH FLOW STATEMENT	
A. Meaning of Fund flow statement -Uses of fund flow statement, Flow Statement and Income Statement. Preparation of Funds Flow Statement	
B. Meaning of Cash flow statement - Preparation of Cash Flow State Difference between Cash Flow Analysis and Funds Flow Analysis. Ut Cash Flow Analysis. Limitations of Cash Flow Analysis.	
IV WORKING CAPITAL MANAGEMENT	
Concept and definition of working capital – Determination of Working capital – Study of components of working capital, such as cash management, accounts receivable management inventory management.	vorking
RESPONSIBILITY ACCOUNTING	

Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.

- 1. **Management Accounting**, R. N. Anthony, G. A. Walsh
- 2. **Management Accounting,** M. Y. Khan. K. P. Jain, TATA Mc-Graw Hill Publications
- 3. **Management Accounting,** I. M. Pandey, Vikas Publication.
- 4. **Principles of Management Accounting,** S. N. Maheshwari, Sultan. Chand & sons Publishers.
- 5. Financial Management, Ravi M. Kishore, Taxmann Publication, New Delhi
- 6. **Accounting for Management Planning and Control,** Richard M. Lynch and Robert Williamson
- 7. **Advanced Management Accounting,** Ravi Kishor, Taxmann Publications

SEMESTER IV

	Business Law	(BCHC 4.2)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To provide a brief idea of Indian Business Laws			

- v) Demonstrate an understanding of Legal Environment of Business in Indian scenario.
- vi) Apply basic legal knowledge to business transactions.
- vii) Communicate effectively using standard business and legal terminology.

Unit	Contents
Ι	Contract of Indemnity - Definition, Rights of indemnity holder
	Contract of Guarantee – Definition, Difference between contract of indemnity and Guarantee, Rights of surety, Extent of Surety's liability
	Contract of Bailment – Definition, Kinds, Duties of Bailer and Bailee, Rights of Finder of goods as Bailee, Liability towards true owner
	Contract of pledge – Definition, Comparison with Bailment, Rights and duties of Pawnor and Pawnee
	Agency – Definition, Creation of Agency, Kinds of Agents, Rights and Duties of Agent, Extent of Agents authority, Termination of Agency
II	INTELLECTUAL PROPERTY LAW
	Copyright- meaning of copyright, infringement of copyright;
	Trademark Act1999- Definition of trade mark; Doctrine of deceptive similarity; infringement of trademark; Remedies in case of infringement
	Patents Act- Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act; penalties
III	INFORMATION TECHNOLOGY ACT, 2000
	Scope of the Act; Meaning of Digital Signature, Digital Signature Certificate E-Governance-Advantages of e-governance, E-Governance and the IT Act 2000, Use of electronic records and digital signatures in Government and its agencies, legal recognition of electronic records; Penalties, Offences

IV	BANKING LAW
1 V	DANKING LAW

Indian Banking Structure; Evolution of Banking Institutions; Functions of banks; RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Powers of RBI; Reserve Fund; Cash reserve

Books Recommended:

- 1. Business Laws, Sultan Chand & Sons, New Delhi.
- 2. Intellectual property Rights &Law, G.B. Reddy, Gogia Law agency Hyderabad.
- 3. Law and Practice of intellectual Property, Vikas Vashisht, (1999), Bharat Law House Delhi.
- 4. Computers, Internet and New Technology Laws, Karnika Seth, LexisNexis.
- 5. **I.T. Rules with Information Technology Act, 2000,** Taxmann Publication Pvt. Ltd. New Delhi.
- 6. Law of Information Technology, Paintall D, Taxmann Publication Pvt. Ltd. New Delhi.
- 7. Banking Law & Practice, E. Gordon, K.Natarajan.
- 8. Banking Law & Practice in India, M.L. Tannan.

SEMESTER IV

Entrepreneurship Development (BCHC 4.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
01 ' ''			

Objectives:

- 1. To acquaint with basics of subject.
- 2. To impart the knowledge and scope of entrepreneur.
- 3. To motivate the students for self-employment

- i) Historical evolution of entrepreneurship.
- ii) Various entrepreneurship trends.
- iii) Procedures of opportunity scouting and idea generation.
- iv) The concept, need, problems of Rural entrepreneurship and measures to develop the same.

Unit	Contents	
I	Introduction to Entrepreneurship:	
	a. Meaning	
	b. Definition	
	c. Objectives	
	d. Scope	
	e. Advantages	
	f. Barriers	
	g. Rate and functions of entrepreneurs; need for an entrepreneur	
	h. Entrepreneurship development in India	
	i. Women Entrepreneurs; Function of women Entrepreneur;	
	Growth of women Entrepreneurship in India	
II	Entrepreneurship Trends;	
	 Forms and ownership 	
	2. Franchising	
	3. Types of entrepreneurship	
	4. Choice of entrepreneurship as a career	
	5. The ED cycle	
	6. Issues and opportunities	
	7. Documents and clearance requires by Nationalized	
	Bank	
III	Opportunity Scouting and Idea Generation;	
	 Role of creativity and innovation and business 	
	research	
	2. Sources of business ideas	
	3. Procedure of setting up a small business	
	4. Developing entrepreneurial potentials	
	5. NGO's and entrepreneurship	
	6. Project report; project Appraisal preparation of DPR;	
	format of DPR	
IV	Rural Entrepreneurship	
	1. Meaning	
	2. Need	
	3. R. Entrepreneurship	
	4. Problems of R. E.	
	5. How to develop R. E.	
Books Recomm	ended:	

- 1. **Entrepreneurship,** Robert D Hisrich, Tata McGraw-Hill, 6th edition.
- 2. **Entrepreneurship Development,** S. S. Khanka, S. Chand & Co.
- 3. **Entrepreneurship,** Roy, Oxford University Press
- 4. **Entrepreneurship Development,** Shiba Charan, Anmol Publication.

SEMESTER IV

	Business Fi	nance (BCHC 4.4)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives:

- (a) To develop ability to analyze and interpret various tools of financial analyze is and planning;
- (b) To gain knowledge of management and financing of working capital;
- (c) To understand concepts relating to financing and investment decisions; and
- (d) To be able to solve simple cases.

Learning Outcome:

Students will be able to understand:

- 1. Various types of financing
- 2. Analyzing the capital budgeting projects and make investment decisions
- 3. The concepts of working capital management
- 4. The concepts of Mutual Funds

Unit	Contents
I	Types of Financing Different sources of finance, Project financing-intermediate and long term financing, Negotiating term loans with banks and financial institutions and appraisal thereof, Introduction to lease financing, Venture capital finance.
II	Investment Decisions Purpose, objective, process, understanding different types of projects, Techniques of decision making: non-discounted and discounted cash flow approaches-payback period method, accounting rate of return, net present value, internal rate of return, modified internal rate of return, discounted payback period and profitability index, ranking of competing projects, ranking of projects with unequal lives.
III	Management of working capital Working capital policies, Funds flow analysis, Inventory management, Receivables management, Payables management, Management of cash and marketable securities, Financing of working capital, Working capital policies, Funds flow analysis, Inventory management.

IV	Mutual Funds:
	Regulatory framework, formulation, monitoring and evaluation of various
	schemes of Mutual funds, Money market mutual funds, Exchange Traded
	Funds.

- 1 **Financial Management,** P.V. Kulkarni, Himalaya Publishing House, Mumbai.
- 2 **Corporation Finance**, S.C. Kucchal, Chaitanya Publishing House, Allahabad.
- 3 **Financial Management**, I.M. Pandey, Vikas Publishing House.
- 4 Financial Management, R.M. Shrivastava, Pragati Prakashan, Meerut.
- 5 **Financial Management,** M.Y. Khan and P.K. Jain, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- 6 **Financial Management**, Prasanna Chandra, Tata McGraw Hill Publishing co. Ltd., New Delhi.

SEMESTER IV

	Strategic Man	agement (BCHC 4.5)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objective: To help students to integrate their knowledge of the functional areas of business into a holistic view of the firm and thereby determine and execute proper business level and corporate strategies.

The syllabus also explores the real life situations of the organization in applying its concepts, from the standpoint of the practicing manager.

Learning Outcome:

To help in understanding and expose students to various perspectives and concepts in the field of Strategic Management. Help students develop skills for applying these concepts to the solution of business problems.

Unit	Contents
I	Strategic management - Introduction to strategic management,
	Strategic decision making, Strategic management process; Difference
	between Policy, Strategy and Tactics. Vision, Mission & goals,
	Preparation of Vision & Mission Statement; Organisational objectives,
	Hierarchy of objectives & strategies, setting of Objectives;
II	External analysis - Environment analysis a) Components of External
	environment b) Components of Internal environment c)

	Environmental scanning. Industry Analysis- Michael Porter"s Analysis
	, BCG Matrix, Strategic Business Unit (SBUS), Merits & Demerits of
	SBU; Leadership, Power & organisation culture.
III	Strategy Formulation - Corporate level strategy: A) Growth-
	Concentration, Horizontal, Vertical, B) Diversification- Concentric,
	conglomerate. C) Expansion through Cooperation; Merger,
	Acquisitions, Joint ventures & strategic alliances D) Stability -
	Pause/proceed with caution, No change, Profit strategies. E)
	Retrenchment -Turnaround, Captive Company Strategy, Selling out
	Bankruptcy, Liquidation.
IV	Business Level strategy & Functional level strategy - A) Business
	Level strategy- Competitive advantage & Low cost strategy B)
	Functional level strategy - Operations strategy & Marketing strategy.
	Global strategy - Reasons for globalization, Global expansion strategy.

- 1. **Strategic Planning & Formulation of Corporate Strategy,** V S Ramaswami, S Namaumari, Macmillan Publication, India.
- 2. **Strategic Management,** John A Pearce II, Richard B Robinson, Jr, Tata McGraw-Hill Publishing Company Limited, New Delhi, 9th Edition.
- 3. **Crafting & executive strategy**, Arthur A. Thompson Jr, A.J. Strickland III, Tata McGraw-Hill Publishing Company Limited, New Delhi, 14th edition.
- 4. **Management Policy & strategic Management**, R.M. Srivastava Publication, Himalaya

Publishing House.

5. **Global Strategic management**, Kamel Mellahi, J. George Frynas, Paul Finlay, Oxford University Press, New Delhi.

SEMESTER IV

Environmental Studies (BCHSFC 4.0)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Foundation

Objectives:

At the end of the course it is expected that the students will be

- Proficient and knowledgeable about the understanding of natural system.
- Familiar with the issues and problems in environment, causes of such problems, effect of such issues and pollution on human life and remedies for these problems and pollution.

- i) The concept of Ecosystems and Environment
- ii) The facts about use and over exploitation of Natural resources and the role of individual in conservation of such natural resources
- iii) The concept of biodiversity and its conservation and environmental pollution.
- iv) Population issues and environment, role of information technology in environment and human health.

Unit	Contents	
I	Ecosystem and the Environment	
	 a) Definition, Scope and importance of Environmental studies, Need for Public awareness. b) Concepts of an Ecosystem, Structure and functions of an Ecosystem. c) Producers, Consumers and Decomposers in an Ecosystem. 	
II	Natural Resources	
	 a) Renewable and non-renewable resources, Role of individual in conservation of natural resources for sustainable life styles. b) Use and over exploitation of Forest resources, Deforestation, Timber extraction, Mining, Dams and their effects on forest and tribal people. c) Use and over exploitation of surface and ground water resources, Floods, Drought, Conflicts over water, Damsbenefits and problems 	
III	Biodiversity and its Conservation	
	a) Definition, Genetic, Species and Ecosystem diversity, Biogeographical classification of India.b) Value of biodiversity: Consumptive use, Productive use, Social, Ethical, Aesthetic and option values.	
	Environmental pollution	
	a) Definition, Causes, effects and control measures of Air pollution. Water pollution and Soil pollution.b) Causes, effects and control measures of Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.	
IV	Population issues and the Environment:	
	a) Population growth, Variation among nations, Population	

- explosion- Family welfare programmes, Environment and Human health, Human rights, Value education, HIV/AIDS.
- b) Woman and Child welfare, Role of information technology in environment and human health, Case studies.

- 1) **Text Book of Environmental Studies.,** Bharucha Erach (ed), University Press (India) Pvt. Ltd.
- 2) **The Biodiversity of India,** Bharucha Erach, Mapin Publishing Pvt. Ltd, Ahmedabad, 2003.
- 3) **Environmental Science,** India Santra S.C, (ed), New Central Agency Pvt Ltd. Kolkata, India.
- 4) **Perspectives in Environmental Studies,**Kaushik, Anubha & Kaushik, C.P., New Age International (P) Ltd. Publisher, New Delhi, 2006.

SEMESTER V

Corporate Accounting (BCHC 5.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: To give practical knowledge about corporate accounting			

- 1. To understand the practical aspects of Amalgamation and absorption of companies
- 2. To understand the concept of reconstruction of companies and its accounting procedure.
- 3. To understand the procedure of Liquidation of companies
- 4. To get acquainted with the concept of goodwill and its valuation

Unit	Contents
I	Amalgamation and Absorption of Companies
II	Reconstruction of Companies (Internal and External Reconstruction of Companies)
III	Liquidation of Companies or Winding-up of companies
IV	Valuation of Goodwill - Meaning and features of goodwill, need for valuation of goodwill, factors influencing valuation of goodwill. Methods of valuation of goodwill. Average profit method, Weighted average profit method, Super profit

method, Capitalization method.

Valuation of shares - Meaning and need for valuation of shares, factors influencing valuation of shares, methods of valuation of shares.

Net asset method, Yield method, Fair value method.

Books Recommended:

- 1. **Financial Accounting,** Paul, S. K, New Central Book Agency
- 2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
- 3. Financial Accounting, Dr.V.K.Goyal, Published by Excel Books
- 4. Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
- 5. **Financial Accounting,**Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi
- 6. **Accounting Standards,** D.G.Sharma, Taxmann Publications.
- 7. **Students Guide to Accounting Standards, Ind AS and IFRS,** D. S. Rawat, Taxmann Publication.
- 8. ICAI Guidance Notes on Ind AS
- 9. **Guide to IFRS,** Becker Publication, UK

SEMESTER V

Direct Taxes (BCHC 5.2)			
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Core

Objectives:

After studying this paper, the student will be able to –

- 1. know the various provisions relating to Income and Incomes tax computation
- 2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
- 3. compute Income and Tax of an Individual assesse under the Act.

- i) Understand the provisions of Income Tax Act 1961 as amended from time to time.
- ii) Understand the provisions and procedure to compute total income under the heads of income i.e. salaries, house property, and other sources
- iii) Understand the various deductions to be made from gross total income of an Individual Assessee under Chapter VI-A under the provisions of Section 80C to80U in computing total income.
- iv) Compute Taxable Income and Tax Liability of an Individual Assessee as per

Unit	Contents
I	Introduction of Income Tax Act 1961 and basic concepts
	 a) Study of basic concepts – Introduction of Income Tax Act 1961, Finance Act; Concepts of - Agricultural income, Assesse, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income. b) Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax
II	Computation of Income from Salary
	 a) Income from Salary - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic) b) Allowances to be studied - HRA, Transport Allowance, Children Education Allowance, Medical allowance. c) Perquisite to be studied - Rent-free Accommodation d) Deduction on account of Professional Tax e) Practical problems on computation of salary income
III	Computation of Income from House Property
	 a) Income from House Property - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value - Deductions allowable while computing income from house property (Study of the sections relevant to the topic) b) Computation of house-property income - Practical problems on computation of income from house property
	Computation of Income from Other Sources
	 a) Income from other sources - Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs b) Computation of income from other sources - Practical problems on computation of income from other sources
IV	Computation of Taxable Income and Income tax of an Individual Assessee
	a) Computation of Gross Total Income, Deductions under sections 80-

C, 80-CCC, 80-CCD, 80CCD(1B), 80-D, 80-E, 80-G, 80-TTA
b) Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year)
c) Computation of Total Income and Income Tax of an Individual

Books Recommended:

assesse.

- 1) **Students Guide to Income Tax,** Vinod K. Singhania, Taxmann Publications Pvt Ltd, New Delhi.
- 2) **Systematic Approach to Taxation,** Dr. Girish Gupta, Dr. Ravi Ahuja, Bharat Publications.
- 3) **Students Handbook on Income Tax,** T. N. Manoharan and G. R. Hari, publisher Snow White Publications.
- 4) **Direct Tax Laws**, T. N. Manoharan and G. R. Hari, Snow White Publications.
- 5) **Students Guide to Income Tax** Dr. Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
- 6) Income Tax Law & Accounts, Mehrotra, Sahitya Bhavan, Agra.
- 7) **Law and Practice of Income-tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
- 8) **Direct Tax Laws,** Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.

SEMESTER V

	7: 7:100 / 100		
Financial Markets, Institutions and Services (BCHC 5.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To provide the student a basic knowledge of financial markets and			
institutions and to familiarise them with major financial services in India.			

Learning Outcome:

- i) Operation of Financial Markets.
- ii) Role of SEBI
- iii) Functioning of Financial Institutions in India

Unit	Contents
I	Introduction
	Financial System and its Components - financial markets and
	institutions; Financial intermediation; Flow of funds matrix;
	Financial system and economic development; An overview of Indian

	financial system.		
II	Financial Markets		
	Money market – functions, organisation and instruments. Role of		
	central bank in money market; Indian money market – An overview		
	Capital Markets – functions, organisation and instruments. Indian		
	debt market; Indian equity market – primary and secondary markets;		
	Role of stock exchanges in India		
III	Financial Institutions		
	Commercial banking - introduction, its role in project finance and		
	working capital finance; Development Financial institutions (DFIs)		
	An overview and role in Indian economy; Life and non-life insurance		
	companies in India; Mutual Funds – Introduction and their role in		
	capital market development. Non-banking financial companies		
	(NBFCs).		
IV	Financial Services		
	Overview of financial services industry: Consumer and housing		
	finance; Venture capital finance; Factoring services, bank guarantees		
	and letter of credit; Credit rating; Financial counseling.		

- 1. **Financial Institution and Markets,** L M Bhole, and Jitendra Mahakud. McGraw-Hill Education.
- 2. **Indian Financial System,** Khan, M.Y. McGraw-Hill Education.
- 3. Pricing of Securities, Dhanekar, Bharat Publishing House, New Delhi.
- 4. **Financial Management: Theory and Practice,** Prasanna, Chandra, McGraw-Hill Education.
- 5. **Financial Markets, Institutions and Financial Services,** Clifford Gomez, PHI Learning
- 6. Financial Services, MY Khan and PK Jain, McGraw Hill Education.

SEMESTER V

Financial Management (BCHC 5.4)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	

Objective: To enable and equip the students with the basic functions and tools of financial management. It will also help them to understand how firms meet their financial objectives utilizing financial decision-making. This course will also explain financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to capital budgeting, capital structure, and working capital management.

Learning Outcome:

Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.

Unit	Contents
I	Conceptual Framework- Finance - Definition - Nature and scope of finance function. Financial Management - Meaning - Scope and Objectives Organisational framework of financial management-Relationship of finance Department with other department- Role of finance manager
II	Sources of financing and Working Capital- LONG TERM: shares, debentures, term loans, lease & hire purchase, retained earnings, public deposits, bonds (Types, features & utility). (a) SHORT TERM: bank finance, commercial paper & trade credit & bills discounting. (b) INTERNAL: Retained earnings, Depreciation policies. Working capital - Concept, significance, types. Adequacy of working capital, Factors affecting working capital needs, Financing approaches for working capital, Methods of forecasting working capital requirements
III	Capital Structure -Meaning - criteria for determining capital structure. Factors influencing capital structure. Capital Structure Theories
IV	Dividend policies - Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models.

Books Recommended:

- **Financial Management,** P.V. Kulkarni, Himalaya Publishing House, Mumbai.
- **Corporation Finance,** S.C. Kucchal, Chaitanya Publishing House, Allahabad.
- **Financial Management**, I.M. Pandey, Vikas Publishing House.
- **Financial Management,** R.M. Shrivastava, Pragati Prakashan, Meerut.
- **Financial Management,** M.Y. Khan and P.K. Jain, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- **Financial Management**, Prasanna Chandra, Tata McGraw Hill Publishing co. Ltd., New Delhi.

SEMESTER V

Securities Analysis & Portfolio Management		Management (BCHDE 5.51)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific elect	Discipline tive

Objective: This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.

Learning Outcome:

Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.

Unit	Contents	
I	INTRODUCTION TO INVESTMENT AND SECURITY ANALYSIS	
	Meaning of investment – speculation and Gambling – Investment avenues - Types of investors – Investment objectives – The investment process – Security Analysis – Meaning of security – Types of securities – Meaning of security analysis	
	Risk and Return – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk, Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimizing risk exposure	
	Risk measurement - Standard deviation - Meaning of Beta - Computation and interpretation - Use of beta in estimating returns. (Including simple problems)	
II	FUNDAMENTAL ANALYSIS & TECHNICAL ANALYSIS	
	Economic analysis: Factors in Domestic and International economy – Economic forecasting and stock-investment decisions – Types of economic forecasts – Forecasting techniques – Anticipatory surveys – Barometric or Indicator approach (Delhi School of Economics- ECRI methodology) – Money supply approach – Econometric model building – Opportunistic model building.	
	Industry analysis: Industry classification schemes –Classification by product and according to business cycle – Key characteristics in industry analysis – Industry life cycle–Sources of information for industry analysis.	

Company analysis: Sources of information for company analysis (Internal, External) – Factors in company analysis – Operating analysis – Management analysis – Financial analysis – Earnings quality.

III SECURITIES RETURN AND VALUATION ANALYSIS

Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds–Major factors in bond rating process – Bond returns – Holding period return - Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship – Convexity - Term structure of interest rates and yield curve – Duration - Valuation of preference shares.

Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.

PORTFOLIO MANAGEMENT AND CAPITAL MARKET THEORY

Efficient Market Hypothesis (EMH) – Random Walk theory – Forms of EMH – EMH and empirical findings – Implication of EMH on fundamental and technical analysis – Market inefficiencies.

Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios – Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio evaluation measures – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

Capital Market Theory – CAPM theory: Assumptions – CAPM Model – Capital Market Line (CML) – Security Market Line (SML) – Evaluation of securities – Present validity of CAPM – Arbitrage Pricing Theory (APT) – Assumptions – APT model – AP equation – Factors affecting return – APT and CAPM.

Books Recommended:

IV

- 1. **Security Analysis and Portfolio Management,** Fischer&Jordan, Prentice Hall India.
- 2. **Security Analysis and Portfolio Management,** P. Chapterhavathy Pandian, Vikas Publishing House Pvt. Ltd.
- 3. **Financial Management,** I.M.Pandey, Vikas Publishing House Pvt. Ltd.
- 4. **Technical Analysis Explained,** Martin Pring, Mc-GrawHill.
- 5. **Investment and Securities Market in India,**V.A.Avadhani, Himalaya

Publishing House.

- 6. **Options and Futures: Indian Perspective,** D.C. Patwari, Jaico Publishing House.
- 7. **Introduction to Futures and Options,** Hull, PrenticeHall.
- 8. **An Introduction to Commodity Trading,** RichardWaldron, Quantum Publishing.
- 9. **Introduction to Commodity Futures and Options,** Nick Battley, Irwin
- 10. **Security and Portfolio Analysis,** French, Don, Merril Publishing Co.
- 11. **Investment Management,** Preeti Singh, Himalaya Publishing.
- 12. **Portfolio Management,** DevinS., PrenticeHall.
- 13. **Fundamentals of Investments,** Cheney, Muses,
- 14. **Portfolio Analysis and Management,** V.K.Bhalla, Sultan Chand &Sons
- 15. A Guide to Indian Capital Markets, Agarwal, NewDelhi.

SEMESTER V

	Organizational Behav	viour (BCHDE 5.5	52)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group:	Discipline
	E Inc	र्श कर	Specific elect	tive

Objective: The main objective is to familiarize the students with the basicconcepts and factors underlying organizational behaviour so as to make them understand what shapes the way, organisations' work. Thus, it aims to provide better understanding of human behaviour in organisations.

Learning Outcome:

- i) Personality and attitudes.
- ii) Effects of stress.
- iii) Concept of organisational development.

Unit	Contents
I	Introduction to Organizational Behaviour- Organizational
	Behaviour – Definition, nature, importance& role of OB, relationship of
	OB with other sciences
II	Foundations of Individual Behaviour and Group Behaviour-
	Perception Process - Nature & Importance - Perceptual Selectivity -
	Perceptual Organization
	Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Values.

	Learning - Process of Learning - Principles of Learning - Theories of
	Learning. Organizational Reward Systems & Behavioural Management.
	Foundations of Group Behaviour: The nature of groups- formal and informal groups, stages of group formation, group dynamics, group norms, group cohesiveness, small groups in organization, leadership and its theories.
III	Conflict and Organisational Change Management: Conflict: concept, goal conflict, conflict levels, sources of conflict in organizations, symptoms and causes of conflict, strategies for the management of conflict, functional and dysfunctional aspects of organizational conflict.
	Management of Change - Importance - Forces responsible for change - Resistance to change - Overcoming resistance to change - Introduction of change in the organization -Organizational Development as a tool for introduction of change. Work Stress: concept, sources of stress, effects of stress and stress
	management.
IV	Organizational Development Techniques: Organizational Development Techniques: Goals of organizational development, principles underlying OD and process of OD, OD interventions, transactional analysis.
	Organizational Culture - Organizational Effectiveness.

- 1. The Process of Management: Concepts, Behaviour and Practice, Newman and Warren, Prentice Hall of India Ltd., New Delhi.
- 2. **Organisational Behaviour,** Shashi K. Gupta, Kalyani Publications.
- 3. **Organisational Behaviour,** Stephen Robbins & Timothy Judge, Parsons Publication.

SEMESTER V

	E- Commerce	(BCHDE 5.53)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group:	Discipline
			Specific elec	ctive

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means. To create an awareness about role of it in business and to introduce concepts and techniques of ecommerce

Learning Outcome:

- i) Concepts of E-Commerce & E-Business
- ii) Basic requirements of E-Commerce.
- iii) Use of digital payment systems.

Unit	Contents
I	E-Commerce: Introduction, 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. difference between conventional commerce and electronic commerce, classification of ecommerce-B2B,B2C,C2C,C2B,G2G,G2C, B2G sites,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).
II	IT Act 2000 and Cyber Crimes: 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. Website designing; Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.
III	E-payment System: 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.
IV	On-line Business Transactions: 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.) E-Marketing: The

scope of E-Marketing, Internet Marketing Techniques

Books Recommended:

- 1. **E-Commerce**, Kenneth C. Laudon and Carlo Guercio Traver, Pearson Education.
- 2. **E-commerce: Strategy, Technology and Applications,** David Whiteley, McGraw Hill Education.
- 3. **Electronic Commerce: Framework, Technology and Application,** Bharat Bhaskar, McGraw Hill Education, 4th Ed.
- 4. **E-Commerce: An Indian Perspective,**PT Joseph, PHI Learning.
- 5. **E-commerce**, KK Bajaj and Debjani Nag, McGraw Hill Education.
- 6. **E-Commerce,**TN Chhabra, Dhanpat Rai & Co.
- 7. **E-Commerce**, Sushila Madan, Taxmann.
- 8. **An Introduction to HTML,**TN Chhabra, Hem Chand Jain, and Aruna Jain, Dhanpat Rai & Co.
- 9. **Electronic Commerce**, Greenstein and Feinman (TMH).
- 10. **E-Commerce**, Bhushan Dean, S. Chand Publications.
- 11. **eSecurity and You**, Sandeep Oberoi, Tata McGraw-Hill Publications.
- 12. **The Indian Cyber Law,** Vishwanathan Suresh T., Bharat Law House. Second Edition 2001.
- 13. Law Relating to Information Technology (Cyber Laws). Prasad T.V.R. Satya, Asia Law House, 1st edition 2001.

SEMESTER V

Production Management (BCHDE 5.54)				
Teaching Hours: 4	Total Credit: 3	Total Marks: 80	Group: Specific elect	Discipline ive

Objectives:

The subject aims at

- 1. To introduce students with various techniques of production planning and management.
- 2. To introduce students with various tools for material management

Learning Outcome:

Students would be able to understand the dynamics of Production Management in an organisation.

Unit	Contents

I	An Introduction to Production/Operations Management			
	a) Meaning & Introduction to Production & Operations			
	Management			
	b) ScopeofOperationsManagementw.r.t.Design&SelectionofProd			
	uct,Selection&PlanningforProcessaswellLayout,SelectionofLo			
	cation,CapacityPlanning,TypesofProductionsystemsandOper ational/ShortTermDecisions.			
	c) Criteria of Performance			
	d) Operations Strategy			
	i) Product selection & Product selection Process			
	ii) Product development & design–Form& functional Design, Design w.r.t.Cost, Design for Volume w.r.t. Reparability, Redesign & Miniaturization.			
	e) The comparison between Product Innovation & Process Innovation.			
II	Services			
	a) Meaning of Service & Intangibility of Service			
	b) Customer's view w.r.t. Service			
	c) Comparison between Services & Goods.			
	d) Non-inventor ability of services & Customer Involvement			
	e) Service Matrix & Implications for Operations Policy			
	f) Determinants of Service Quality			
III	Productivity			
	a. Introduction & Meaning of Productivity & Output			
	b. The concepts of Inputs & Productivity Measures			
	c. The concept of Multi Factor Productivity &Efficiency &Effectiveness			
	d. Introduction to -			
	i. Business Process Re-engineering(BPR)			
	ii. Benchmarking & its classification			
	e. Introduction to various measures to increase Productivity			
IV	f. Meaning of Pursuit of Excellence			
l V	Materials Management Concept Importance & Functions of Inventory Management			
	a) Concept, Importance & Functions of Inventory Managementb) Various Costs associated with Inventory			
	b) Various Costs associated with Inventory c) The concepts of– E OQ & Safety/Buffer stock			
	d) Classification of Materials – ABC, VED, FSN, SDE&HML			
	e) Latest terminology in Inventory management –JIT& it philosophy, Kanban			
	f) Concepts of Materials Requirement Planning (MRP), Master			

- 1. **Production & Operations Management,** S.N.Chary, Tata Mc Graw Hill.
- 2. **Production & Operations Management,** Chunawala & Patel, Himalaya Publishing House.
- 3. **Production & Operations Management,** K.Ashwathappa & K.Shridhar Bhat, Himalaya Publishing House.
- 4. **Production & Operations Management,** Upendra Kachru, Excel Books.
- 5. **AModern Approach To Operations Management,** Dr. Ram Naresh Roy, New Age International.
- 6. **Production and Operations Management**, Everette E. Adam, Jr. Ronald J. Ebert; Prentice Hall of India.
- 7. **Production and Operations Management,** N.G. Nair, Tata Mc. Graw Hill.
- 8. **Production and Operations Management** Panneerselvam R; Prentice Hall of India
- 9. **Operations Management** Shafer Scott M, John Wiley Publications.
- 10. Succeeding in Project Driven Organizations, Knutson Joan, John Wiley

SEMESTER V

Indian Banking and Insurance Systems (BCHGE 5.61)				
E E S P				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective	
Objective: This course aims at providing the understanding of basic principles followed				
in Banking and Insurance.				

Learning Outcome:

- i) Principles of borrowing and lending.
- ii) Internet banking.
- iii) Concepts of insurance.

Unit	Contents
I	Introduction:
	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.
II	Banking Lending:

	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.
III	Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.
IV	Insurance: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

- 1. **Banking and Insurance**, Agarwal, O.P., Himalaya Publishing House
- 2. **Financial Services Banking and Insurance**, Satyadevi, C., S.Chand Publication
- 3. Practical and Law of Banking, Suneja, H.R., Himalya Publishing House
- 4. Elements of Banking Law, Chabra, T.N., Dhanpat Rai and Sons
- 5. **Elements of Banking and Insurance**, Jyotsna Sethi and Nishwan Bhatia, PHI Learning

SEMESTER V

Public Finance and Taxation (BCHGE 5.62)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective

Objectives:

- 1. To develop an understanding of public finance & effects of Government intervention on socio economic welfare.
- 2. To develop an understanding of taxation in India.
- 3. To develop an understanding of Budget.
- 4. To create awareness regarding recent changes.

Learning Outcome:

- 1. To have conceptual clarity of public expenditure and revenue theories.
- 2. To apply the principle of optimal taxation in analysing various governments tax policies
- 3. Demonstrate administrative, political, and economic constraints to public finance

reforms.

4. Develop budgeting and performance evaluation systems for publicsector institutions

Unit	Contents		
I	Introduction to Public Finance:		
	Meaning, Concept, Nature & Scope of Public Finance. Importance of		
	Public Finance. Tools of public finance. Principle of Maximum social		
	advantage.		
	Meaning, Role & Objectives of Budget.		
II	Components of Public Finance:		
	Public Expenditure – Concept, Principles, Causes & Effects.		
	Public Revenue- Concept, Sources, Role of Public Revenue in Developing		
	Economy.		
	Public Debts – Concept, types, objectives & effects		
	Financial Administration, Overview of Recent Budget of India		
III	Introduction to Tax:		
	Meaning of tax, concept of Direct & Indirect taxes, Constitutional		
	powers to levy tax, Overview of Income Tax Law in India – components		
	of Income tax law.		
	Tax Reforms:		
	Genesis of GST in India, Concept and Need of GST.		
IV	Taxation System:		
	Canons of taxation		
	Tax system in India – Progressive, Regressive and Proportional –		
	Meaning, merits, demerits.		
	Tendency of tax avoidance &tax evasion – its impact on public finance		
	and its remedies.		
	Recent tax reforms in India.		

Books Recommended:

- 1. **Public Finance,** S. N. Chand, Atlantic
- 2. **Public Finance:** Theory & Practice, Kumar & Mittal, Anmol Publishers
- 3. **Public Finance**, Rajesh Jha, Pearson
- 4. **Public Finance**, Harvey S. Rosen & Ted Gayer, McGraw Hill Education
- 5. **Public Finance,** Tyagi, Jai Prakash Nath Publishers
- 6. **Students Guide to Income Tax,** Vinod K. Singhania Publisher, Taxmann Publications Pvt. Ltd., New Delhi
- 7. **Systematic Approach to Taxation,** Dr. Girish Gupta, Dr. Ravi Ahuja, Bharat Publications
- 8. **Students Handbook on Income tax,** T. N. Manoharan and G. R.Hari, Snow White Publications
- 9.**Indirect Taxes Law and Practice,**V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi
 - 10. Students Guide to Indirect Taxes, CA VineetSodhani, Taxmann Publications

SEMESTER V

Econometrics (BCHGE 5.63)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective	
Objectives. The severe is designed to savin students with hosis accommettic skills				

Objectives: The course is designed to equip students with basic econometric skills required for applied research in Economics.

Learning Outcome:

Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.

The students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution.

Unit	Contents
I	Classical Linear Regression Model
	Types of Data: Cross-Section, Time Series, Panel Data; Steps in Empirical
	Econometric Analysis; Concept of Population Regression Function and
	Sample Regression Function
II	Estimation and Results
	Estimation of the SRF using OLS; Analysis of Variance;
	Coefficient of Determination R2; Assumptions underlying
	Classical Linear Regression Model; Gauss Markov Theorem;
	Interval Estimation and Hypothesis Testing
III	Multiple Linear Regression Model -I
	Interpretation of Partial Regression Coefficients; Interval Estimation
	and Hypothesis Testing:
IV	Multiple Linear Regression Model -II
	Testing Hypothesis about a single Population Parameter: The t test,
	Testing Multiple Linear Restrictions: The F test

Books Recommended:

- 1. **Basic Econometrics,** Gujarati, Damodar N.; Porter, Dawn C. & Gunasekar, Sangeetha: (5th ed.) New Delhi. Tata Mcgraw Hill Education Private Limited, 2012.
- 2. **Introduction to econometrics,** Dougherty, Christopher: (4th ed.) New Delhi. Oxford University Press, 2011.
- 3. **Econometric models, techniques and applications,** Intriligator, Michael D.: New Delhi. Prentice-Hall Of India Private Limited, 1980.
- 4. **Elements of econometrics,** Kmenta, Jan: (2nd ed.) New York. Macmillan Publishing Company, 1986.

SEMESTER V

Star-up and New Venture Management (BCHGE 5.64)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective

Objectives: venture by developing effective management skills and competencies to start a new business venture through various governmental support schemes and governmental training institutions.

Learning Outcomes:

After learning this subjects students will be able to get an overview of competences needed to become an entrepreneurs. This will also develop spirit of entrepreneurship among the students.

Unit	Contents
Ι	1.1 Concept and Definitions: Entrepreneur & Entrepreneurship,
	Entrepreneurship and Economic Development;
	1.2 Entrepreneurial Competencies: Personality - Entrepreneurial Skills:
	creativity, problem solving, decision Making, risk-taking behaviour,
	technology backup.
	1.3 Factor Affecting Entrepreneurial Growth: Economic, Non-Economic
	Factors; EDP Programmes; Entrepreneurial Training;
	1.4 Qualities of an Entrepreneurs: Manager Vs. Entrepreneur, The Early
	Career Dilemmas of an Entrepreneur, Defining Survival and Success,
	Entrepreneurship as a Style of Management
	1.5 Steps of entrepreneurial process: Deciding, Developing, Moving,
	Managing, Recognizing.
II	2.1 Opportunity / Identification and Product Selection: Entrepreneurial
	Opportunity Search and Identification;
	2.2 Product Selection: Criteria to Select a Product
	2.3 Conducting Feasibility Studies: Project Finalization; Sources of
	Information.
	2.4 Entry strategies: New product, Franchising, Sponsorship &
	Acquisition.
III	3.1 Small Enterprises and Enterprise Launching Formalities: Definition
	of Small Scale; Rationale; Objective; Scope; Role of SME in Economic

Development of India; SME; Registration; NOC from Pollution Board;
Machinery and Equipment Selection.

3.2 Project Report Preparation: Specimen of Project Report; Project Planning and Scheduling using Networking Techniques of PERT / CPM; Methods of Project Appraisal - economic viability and market feasibility, requirements of financial institutions, projected financial statement preparation.

IV

4.1 Role of Support Institutions and Management of Small Business:
Director of Industries; DIC;SIDO; SIDBI; Small Industries Development
Corporation (SIDC); SISI; NSIC; NISBUED; State Financial Corporation
SFC; Information: assistance from different organizations in setting up
a new venture, technology parks, industrial corporations, directorate of
industries / cottage and small scale industries, SISI, Khadi & Village
Industries Corporation / Board. DGS & DNSIC, how to apply for
assistance procedure, forms, procedures for obtaining contract from
Railways, Defence, P & T etc. SIDBI.

4.2 Laws: Liabilities under the Factories Act, Shops & Establishment Act, Industrial Employment (Standing Orders) Act, Environment Protection Act, Sale of Goods Act, maintenance & submission of statutory records & returns, Understanding labour - management relationship.

Books Recommended:

- 1. The Dynamics of Entrepreneurial Development & Management by Desai, Vasant , Himalaya Publishing House, Delhi
- 2. Managing Small Business by Longenecker, Moore, Petty and Palich, Cengage Learning, India Edition.
- 3. Cases in Entrepreneurship by Morse and Mitchell, Sage South Asia Edition.
- 4. Entrepreneurship Indian Cases on Change Agents by K Ramchandran, TMGH.
- 5. Entrepreneurship The engine of growth, edited by Mark Rice and Timothy Habbershon, Published by Praeger Perspectives.
- 6. A Guide to Entrepreneurship by David, Otes, Jaico Books Publishing House, Delhi.
- 7. Indian Entrepreneurial Culture by A Gupta, New Age International.

SEMESTER VI

	International Fina	ance (BCHC 6.1)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objective:

- a. To familiarize students with international financial transactions and Operational aspects of foreign exchange markets.
- b. To focuses on forex market participants, exchange rates determination, international arbitrage, foreign exchange risks and its management and international capital market.
- c. To enable students to understand the crux of international financial market.

- 1. Understand the overview of international financial environment and international financial transactions
- 2. Understand foreign exchange market and it's participants and international monetary standards: Gold standards
- 3. Understand overview of trading in foreign Exchange
- 4. Understand evolution and development of foreign market in India.

Unit	Contents
I	International Financial Environment
	1. Global Economy - A Historical Perspective
	2. Financial Globalization- The Missing Link - Experiences from India
	3. Openness of Indian Economy
	4. Indicators of Openness of Indian Economy
	International Financial Transaction
	1. International Financial Transactions
	2. Balance of Payments: Meaning & Structure
II	Foreign Exchange Market: Market Participants
	Forex Market participants
	 Banks and financial institutions
	 Merchants
	o Other customers
	 Speculators and hedgers
	o Central banks

- Forex Dealers/market makers and brokers
- Forex Trading and SWIFT
- Robots and forex trading

International Monetary Standard: Gold Standard

- Gold Standard A Historical Perspective
- The Mint Par Parity Theory
- Operational Aspect of Gold Standard

III Foreign Exchange Market: An Introduction

- Forex trading volume
- Forex trading locations
- Details about major traded currencies
- Evolution of foreign exchange market and foreign exchange System
- Brief introduction to currency systems

IV Foreign Exchange Market in India

- Forex market in India
- Forex market in India: A historical perspective
- FERA Vs. FEMA
- Pre-liberalization exchange rate regime in India and Hawala market
- Brief introduction to currency convertibility in current and capital account.

Books Recommended:

- 1. International Financial Management, P.G.Apte, TMH Publication, 4th Ed.
- **2. International Finance Management,** Eun & Resnick, TMH Publication, 4th Ed.
- **3. International Finance Management 2,** JeffMadura, Thomson Publication, 7th Ed.
- **4. Multinational Business Finance,** David KEiteman, Arthur I Stonehill, Michael HMoffett, Alok Pandey, Pearson Publication, 10th Ed.
- **5. Multinational Financial Management,** Alan C.Shapiro, Wiley India, 8th Ed.

SEMESTER VI

Auditing and Corporate Governance (BCHC 6.2)			
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core			
Objective : To imbibe the knowledge of Corporate Governance and good governance			
practices to the students. It will help the students in better understanding of Corporate			

World and its outcome based ethical business practices.

Learning Outcome:

- i) Mechanisms of Corporate Governance.
- ii) Role of Board of Directors in Corporate Governance
- iii) Corporate Governance in Indian context.

Unit	Contents
I	Perspectives on Corporate Governance: Theoretical background, Objectives of Corporate Governance, Features of Corporate Governance, Advantages of good corporate governance. Corporate Governance Code and Principles of Corporate Governance. Theories of Corporate Governance. Control model of governance chain. Corporate Governance in India. Corporate Governance and its obligations to stakeholders. Globalization and Corporate Governance, Mechanisms of Corporate Governance, Models of Corporate Governance, Supportive Environment to Corporate Governance.
II	Board of Directors: Powerful Instrument of Governance, Types of Directors, Importance of Independent Directors, Board Committees and Chairman, Separation OF CEO & Board Chairman post, Nomination Committee, Board Selection, Boards Performance Evaluation . Executive Compensation, Role of Remuneration Committee, Human Side of Governance Financial Oversight and Audit Mechanisms, Audit Committee, Disclosure mechanisms, Role of SEBI, Governance and Risk Management, Risk Management Committee Responsibilities of Shareholders, Minority Shareholders' Protection, Stakeholder Protection.
III	Cases of Good Governance in Indian Companies. Best Practices at Infosys and Sony Ltd. Merits and Significance of Good Governance. Regulatory Framework for Corporate Governance in India. Cases of Financial Scams and White Crimes in Indian Corporate Houses, Legislations and Regulations. Laws pertaining to Corporate Governance in Indian and Foreign Context .SEBI Guidelines on Governance. Corporate Governance in PSUs, Banks and Insurance Companies.

IV	Ethical Corporate Governance, Ethical Leadership in Corporate
	Houses., Corporate Ethics. Code of Ethics; Ethics Committee; Ethics
	Training; Integrity Pact. Concept of whistle-blower Social and Ethical
	Accounting . Ethics Audit. Ethical Dilemma Corporate Governance and
	other Stakeholders. Corporate Governance and Corporate
	Responsibility. Corporate governance and Societal Well being.
	Corporate Governance and Environmental Responsibility. Corporate
	Governance and Corporate Citizenship.

Corporate Governance Forums- The Institute of Company Secretaries of India, National Foundation for Corporate Governance, Organization for Economic Co-operation and Development, Global Corporate Governance Forum

Books Recommended:

- **1. Corporate Governance,** Inderjit Dube, Lexis Nexis Butterworths Publications.
- 2. **Corporate Governance,** Sanjiv Agarwal, Concept & Dimensions; Snow white Publications.
- 3. Law of Corporate Governance: Principles and Perspective, K R Sampath, Snow white Publications.
- 4. Corporate Governance and Stewardship, N Balasubramanian, Tata McGrawHill
- 5. Business Ethics and Value System, H C Mruthyunjaya, PHI.

SEMESTER VI

Indirect Taxes (BCHC 6.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core

Objectives:

After studying this paper, the student will be able to -

- 1. know the various provisions relating to Goods and Service Tax Law
- 2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
- 3. compute Income and Tax of an Individual assesse under the Act.

Learning Outcome:

- i) Concept of Indirect Taxes and GST
- ii) Laws of Customs
- iii) Foreign Trade Policy

Unit	Contents
I	Concept of Indirect Taxes
	a) Concept and Features of Indirect Taxesb) Principal Indirect taxes
II	Goods and Service Tax (GST) Laws
	 a) GST Laws: An introduction including Constitutional aspects b) Levy and Collection of CGST and IGST a. Application of CGST/IGST Law b. Concept of Supply including composite and mixed supplies c. Charge of tax d. Exemption of Tax e. Composition Levy c) Basic concepts of time and value of supply d) Input Credit Tax e) Computation of GST Liability f) Registration g) Tax invoice; Credit and Debit Notes; Electronic way bill h) Accounts and records i) Returns j) Payment of Tax including reverse charge k) Refund Customs and Foreign Trade Policy (FTP) Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1972
III	Customs Tariff Act, 1972 a) Introduction to Customs Law including Constitutional aspects
	 b) Types of Custom duties c) Classification and valuation of imported and exported Goods d) Officers of customs; appointment of customs ports, airports etc. e) Levy and exemptions from customs duties – application of customs law, taxable event, charge of customs duty, exceptions to levy customs duty, exemptions from customs duty. f) Import Export Procedures – including baggage, goods imported and exported by post, stores
IV	Foreign Trade Policy to the extent relevant to the indirect tax
	a) Introduction to FTP – legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP and other related provisions

	b)	Basic concepts related to import export of goods
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c) Basic concepts relating to export promotion schemes provided under FTP.

Books Recommended:

- 1. **Indirect Taxes Law and Practice**, V. S. Datey, Taxmann Publications Pvt. Ltd., New Delhi.
- 2. **Students Guide to Indirect Taxes**, CA Vineet Sodhani, Taxmann Publications.

SEMESTER VI

Business Research Methodology (BCHC 6.4)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core				
Objectives:				
4				

- 1. To understand the basic concepts and approaches involved in conducting research
- 2. To understand and apply the various statistical tools and processes in practical research situations

- i) Students will be able to learn about fundamentals of conducting a good research.
- ii) Students will be able to learn how to write and present a good Research Report.

Unit	Contents
I	Introduction - Meaning, Objectives and Types of research, Research Approach,
	Research Process, Defining research problem, problem identification process,
	Formulation of research hypothesis. Procedure for hypothesis testing;
	Communication and presentation of research, Types of research reports,
	formulation, Layout, format and guidelines for effective report.
II	Research Design - Features of good Design, Types of Research Design -
	exploratory, descriptive, experimental, Research design process, Classification
	of research designs – exploratory, secondary sourceanalysis and
	descriptive; Basic principles of experimental Design, Causality, Validity in
	experimentation, factors affecting internal and external validity of experiment
	Classifications of experimental designs
	– pre, quasi, true and statistical designs

III	Data Collection: Primary and secondary data, Data collection methods –
	observation, interview, schedules, focus group, personal interview method,
	projective techniques – sentence completion, word association, story
	completion, verbal projection tests, Pictorial techniques; play techniques,
	quizzes, tests and examinations, Socio-metric analysis, Content analysis.
IV	Scaling and Questionnaire design: Introduction, types of measurement scales,

Scaling and Questionnaire design: Introduction, types of measurement scales, classification of scales, Scaling and scale construction technique. Measurement error criteria for good measurement Criteria for questionnaire design, types of questionnaire, design procedure, types of questions, structure of questionnaire, physical characteristics, pilot testing, administering the questionnaire, reliability and validity of questionnaire, E questionnaire – salient features.

Books Recommended:

- 1. **Business Research Methods**, Zikmund, Thomson Learning Books
- 2. **Marketing Research**, G C Beri third edition McGraw Hill
- 3. **Research Methods in Behaviourial Science**, Dwivedi Macmillan
- 4. Management Research, Bennet, Roger: ILO, 1993
- 5. **Exploring Research, Salkind, Neil J.: Prentice Hall, 1997**
- 6. **Research Methodology**: **Concepts and Cases**, Dr. Deepak Chawla & Dr. Neena Sondhi, Vikas Publications

SEMESTER VI

	Financial Laws	(BCHDE 6.51)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Elective	Discipline

Objectives: 1. To introduce to the students various financial institutions and laws governing them. 2. To make students aware of various provisions of the laws related to financial activities in India, and also to make them able to handle work in financial Institutions.

Learning Outcome:

Students will be able to understand various provisions of laws related to financial and money market instruments.

Unit	Contents
I	Indian Financial System - an overview : Indian financial system, concept, role, importance, financial institutions. Role and importance of Traditional Institutions- <i>Savkar, Zamindars</i> : Merits & drawbacks. Need of Legal financial system.
II	Banking Laws: Concept, importance, need, different kinds of banks: Commercial banks, Central bank and their functions, Multi-functional banks, Credit creation by bank, types of services by bank. Credit co-operative society: concept, role & importance. Controls by government and its agencies: on management, on accounts and audit, Lending, Credit policy, Reconstruction and reorganization, Suspension and winding up. Contract between banker and customer: rights and duties. Silent features of FEMA. Reforms in Indian Banking Law: Recommendations of committees.
III	Insurance Laws: Principles of insurance law, features of insurance companies, insurer interest and insurer security, Role, importance, types of insurance: life, crop, live stock and social services provided by Insurance companies. Procedure of registration of insurance company. Functions of insurance company, role of insurance company in securing better life for the peoples. Insurance intermediaries. Govt. insurance policy, its merits and demerits.
IV	Regulatory Authorities: Govt., RBI: role, functions, IRDA: role & functions, NABARD: purpose, achievements, IDBI, ICICI,
Book	s Recommended:
	े नागार .

SEMESTER VI

Brand Management (BCHDE 6.52)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Elective	Discipline
Objective:				
To develop an understanding of the concepts involved in Brand Management				
To develop an understanding of the concepts involved in Integrated Marketing Communication.				

Learning Outcome:

After learning this subject student will able to understand basics of brand management, key brand related terminology and important framework and principles of branding.

Unit	Contents
I	Brand and Brand Equity - What is a brand?; Why do brands matter?; Can everything be branded?; What are the strongest brands?; Branding challenges and opportunities; The brand equity concept; Strategic brand management process; Customer based brand equity.
II	Making a brand strong: Brand Knowledge; Sources of brand equity; Building a strong brand: The four steps of brand building; Creating customer value; Defining and establishing brand mantras; Internal branding
III	Choosing brand elements to build brand equity; Developing a brand equity measurement and managing system - The brand value chain.
IV	Designing brand tracking studies; Designing and implementing branding strategies - Brand architecture – Brand hierarchy - Designing branding strategy; Brand Stretching and Retrenching.

Books Recommended:

- 1. Consumer Behaviour, Schiffman, Kanuk & Kumar
- 2. Consumer Behaviour & Branding, Kumar
- 3. Integrated Advertising, Promotion & Marketing Communications, Clow & Baack
- 4. **Advertising**, Jafkins
- 5. Advertising Management, R Batra, J Myers, D Aaker

SEMESTER VI

	GST and Customs	s (BCHDE 6.53)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Elective	Discipline

Objectives: Equips the students to be aware of the latest trends in the Project Financing and give a broader view to subject both on a National &Global prospective. Thus encouraging them to become Project managers in the future.

Learning Outcome:

- i) The concept of charge and levy of Goods and Service Tax
- ii) The concept of supply and computation of tax liability of Goods and Service Tax.
- iii) The concepts of custom duty, import and export of goods

Unit	Contents
I	Introduction to GST: Constitutional Background of GST; GST Network (GSTN);
	GST online portal.
	Registration: Procedure of registration; Procedure for making application of
	registration; Procedure of verification of application and its approval; Physical
	verification of business premises; Procedure for issuance of registration
	certificate; Suo Motu Registration; Method of authentication; Assignment of
	unique identity number to certain special entities; Deemed Registration;
	Amendment of Registration; Cancellation or suspension of Registration.
II	Concept of Taxable Supply; Exempt Supply; Non-taxable Supply; Inward
	supply; Outward Supply; inter-State and Intra-State supplies; Zero-rated
	supplies; Taxability of mixed and composite supply.
	Place of Supply: Need for determination of place of supply; Place of supply of
	goods in domestic transactions i.e. within India; Place of Supply of Services:
	General provisions [Section 12(1) and (2)]
	Time of Supply: Time of supply of goods under forward charge; Time of
	supply of services under forward Charge; change in the rate of tax in respect of supply of goods or services.
	Taxable Supply: Value of Taxable Supply; Inclusions in the value of supply;
	Exclusions in the value of supply; Computation of value of taxable supply.
III	Input Tax Credit: Concept of Input Tax Credit; Eligibility and conditions for
	availing Input Tax Credit; Time limit for availing of ITC, Reversal of Input Tax
	credit in case of non-payment of consideration; Case studies on input tax credit
	eligibility; Tax liability for Goods in transit.
	Accounts & Records: Accounts and other records; E-Records, Records
	prescribed by the Rules; Period of retention of accounts; Manner of
	maintaining accounts; Procedure of Generation and maintenance of electronic
	records; Invoice; Credit Note and Debit Note.
	GST Returns:
	Returns and due dates for filing GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08;
	Procedure of e-filing of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-
	08.
IV	Payment of Tax, TDS and TCS:
	Manner of payment of tax, interest, penalty and other amounts [Section 49];
	Electronic Cash Ledger; Electronics Credit Ledger; Electronic Liability Ledger;
	Concept of Common Portal Identification Number (CPIN), Challan Identification
	Number (CIN), Bank Reference Number (BRN), Electronic Focal Point Branch (E-
	FPB); Interest on delayed payment of tax; Concept of Tax deduction at source (TDS) and Tax Collection at Source (TCS); Difference between TDS and TCS; Due
	dates of payment of GST; Process of Online Payment of GST through Challans.
Book	s Recommended:
DOOK	5 Necommendeu.

- 3. **Indirect Taxes Law and Practice,** V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi.
- 4. **Students Guide to Indirect Taxes**, Written by CA Vineet Sodhani, Taxmann Publications.

SEMESTER VI

Service Sector Management (BCHDE 6.54)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Elective	Discipline
Objective: To develop conceptual understanding of Service Sector and its practical application.				

Learning Outcome:

Student will be able to understand the various concepts in the field of service sector management related to services like Banking, Finance, Insurance, Hospitality, Health care, etc and the ability to develop the skills for applying these concepts for better management.

Unit	Contents		
I	Introduction to Service Sector Management:		
	Nature, Concept, Scope & Trends, Importance classification of services, Forms of Service Sector and Their Management Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry and their management and benefits to modern business, Changing face of these service sectors with technological advancements.		
II	IT and Banking & Insurance sector:		
	Overview of IT industry and its trends, role and importance of ITES, Innovations, Challenges and opportunity in ITES sector, Future of IT industry in India, Banking and Insurance sector, Importance of Banking and Insurance Industry in services sector, challenges and opportunities in financial sectors like banking, insurance and AMC's, Users of Banking & insurance services and their behavioral profiles.		
III	Services Quality Management:		
	Development of Quality Management in services sector, Customer Service, Customer focused marketing, The Marketing Concept, Logistics as a Core Strategic Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added		

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	services, Customer Focused Services, Promotion-Focused Services,		
	Manufacturing-Focused Services, Time Focused Services. Basic Service		
	Customer Satisfaction, Cost-Effectiveness, Market Access. Market		
	Extension, Market Creation.		
IV	Distribution and advertising in service industry:		
	Planning and managing service delivery Challenges in distribution of services, advertising and sales promotion in service industry creating delivery systems in price, cyberspace and time, The nature of Service Consumption, Understanding customer's needs and Expectations, Monitoring & measuring customer satisfaction, Employment generation in services sector and its contribution to GDP. Methods and		
	sources of Revenue generation, Utilization of funds in different services sector, Requirement of finances in service sector, Utilization of financial resources in services sector, Government's reforms in various services sector.		

- 1. Service Sector Management, Sanjay Patnakar, Himalaya.
- 2. **Managing Services**, Christopher H. Lovelock, Prentice Hall.
- 3. **Total Quality Management**, JE Ross, Prentice Hall
- 4. Total Quality Management, DH Besterfield, CB Michna: Prentice Hall
- 5. **Services Marketing**, Ravi Shankar, TMH
- 6. Services Marketing, S M Jha; Himalaya Publishing House.
- 7. **Strategic services Management**, Boyle, Pergamon Pub.
- 8. Services marketing and Management, Balaji, A.H. Wheeler.

SEMESTER VI

Gandhian Economics (BCHOE 6.61)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Electives

Objectives:

- 1. To familiarize the students with the application of Gandhiji's principlaes and value in economics.
- 2. To imbibe the teaching and thoughts of Gandhiji that are applicable to present day economic and financial aspect in overall economy.

Learning Outcome:

Students would be aquainted with the understanding about the various aspects of socioeconomic principles of Gandhian ideology related to economics Students would be able to understand the implications of Gandhian ideology with respect Economics

Unit	Contents
I	Introduction & basic concepts underlying Gandhian Thought, Truth, Non-violence and purity of ends and means. Fundamental Principles of Gandhian Economic thought. Labour capital relations, Theory of trusteeship, use of local energy sources. Gandhi's views on distribution of wealth. Concept of Economic Equality. Economic problems of India, Welfare Economics.
II	Gandhian Concept of Rural Economic development, Role of Co-operative Sector in Rural Development, Micro planning and Village Swaraj, Community Development, Concept of Self-sufficient Villages through local industries development, Economics of Khadi and Small-Scale Industries Development, Agricultural Sector Reforms, Economic Reconstruction of Villages.
III	Swadeshi Economic Pattern AndSarvodaya Economics; Decentralisation and its present relevance; Economics ideas of Gandhi; Gandhian theory and Business Ethics; Social Responsibility of Corporates; Economics and Ethics; Relevance of Gandhian Economic Thought in Indian and Global Content.
IV	Ethical Man vs Economic Man; Simplicity of Life and Limitation of wants; Use of Appropriate Technology; and Alternative Development; Sustainable Development. Importance and Co-operation in Economic Development; Economic Value Based Approach.

Books Recommended:

- 1. **"Foundations and Gandhian Thought",** Mahajan P. M. and Bhakti K. S. Dattson, Nagpur
- 2. **"Gandhian Economics: A Human Approach",** Sharma R: Deep & Deep Publishers, New Delhi
- 3. "A Critical Study of Gandhian Economic Thought", Jha S. N.: Agra Publication.
- 4. **Gandhi M.K.: "The Story of my Experiments with Truth",** Navjeevan Publishing House, Ahmedabad.

SEMESTER VI

Introduction to Public Administration (BCHOE 6.62)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Elective	
Objectives:				
1. To introduce to the students three types of administration in India Democratic				

Republic.

- 2. To acquaint students of principles of administration.
- 3. To acquaint the students the scalar chain applicable in Indian Government.

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Functioning of Public Administrative Authorities
- ii) The Concept of Democratic Governance.
- iii) Functioning of Parliament.

Unit	Contents
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government
II	Constitutional framework of government: Salient features and value premises; Constitutionalism; Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of State policy.
III	Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance.
IV	Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's Office; Central Secretariat; Ministries and Departments.

Books Recommended:

- 1. **Indian Public Administration: Institutions and Issues,**Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
- 2. **From Government to Governance,** Kuldeep Mathur: National Book Trust, New Delhi, 2010.
- 3. **Indian Administration**, Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
- 4. Indian Administration, S.R. Maheshwari: Orient Longman, Delhi, 2005.
- 5. **Public Administration in India,** S.R. Maheshwari: Oxford University Press New Delhi, 2005.
- 6. **Public Adminstration in India,** Padma Ramchandran: Natonal Book Trust, New Delhi, 2006.

- 7. Indian Administration, Ashok Chanda: George Allen & Unwin, Lndon, 1958.
- 8. **State Governments in India**, S.R. Maheshwari: Orient Longman, Delhi, 2005.
- 9. **Agenda for Improving Governance,** Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.
- 10. **Public Institutions in India,** Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.
- 11. District Administration in India, M.I. Khan: Anmol Publication, New Delhi, 1997.
- 12. **Indian Administration-Politics, Policies and Prospects** Kamala Prasad:, Pearson Education, New Delhi, 2000.
- 13. **BharatiyaPrashashan**, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)
- 14. **BharatiyaPrashashan**, Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)
- 15. **PrashashanachePailu, Vol. I and II,** Mahav Godbole: Shreevidya Prakashan, Pune, 1999 and 2000. (Marathi)
- 16. **Bhartiya Prashasanachi Roopresha,**Shyamsunder Waghmare and others: RajmudraPrakashan, Latur, 2008. (Marathi)

SEMESTER VI

Intelle <mark>ctual Property Rig</mark> hts (BCHOE 6.63)					
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Elective		
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Objectives:

- 1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.
- 2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc.
- 3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registred under regulations of IPR.

Learning Outcome:

- i) The concept of Intellectual Property Rights.
- ii) Functioning of Patents.
- iii) Concepts of Copyright and Trademarks

Unit	Contents

I	Overview of Intellectual Property
	Introduction of IPR, Need for intellectual property right (IPR), IPR in India – Genesis and DevelopmentIPR in abroad, Case Study
II	Patents
	Need for patent, Macro-economic impact of the patent system, Classification of patents in India, Classification of patents by WIPO, Categories of Patent, Special Patents, Patenting Biological products, Patent document, Granting of patent, Rights of a patent, Patent Searching, Patent Drafting, filing of a patent, different layers of the international patent system, Utility models, Case Study
III	Copyrights
	Overview of Copyright, Importance of Copyrights, Process for copyright, Related rights, case study.
IV	Trademark and Trade Secrets
	Overview of Trademarks & Trade Secret, Importance of Trademarks & Tradesecret, Rights of Trademark & Trade Secret, Types of Trademarks, Registration process for Trademark & Trade Secret, Duration of Trademark and trade secret, Case Study

- 1) **Indian Patents Law Legal & Business Implications,** AjitParulekar and Sarita D' Souza, Macmillan India Ltd., 2006
- 2) Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
- 3) Law of Copyright and Industrial Designs, P. Narayanan; Eastern law House, Delhi, 2010.
- 4) **Handbook of Indian Patent Law and Practice,** Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998.

SEMESTER VI

	Cyber Laws	(BCHOE 6.64)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Elective

Objectives: 1. This is an introduction to cyber law as is the need of the time. 2. To make students aware of need, effect of the cyber law. 3. To imbibe the importance of cyber law and its provisions while handling electronic gadgets.

Learning Outcome:

After learning this subject students will be able to demonstrate a critical understanding of the cyber laws with respect to Indian Information Technology Act 2008.

Unit	Contents
I	Introduction: Computers, Areas of Application. Computers and its components. Application Software and System Software. Basics of Networks and internet, Types of Network, Definition of Cyber Security. Search Engines, E –mails and WWW; Internetworking Devices, Internet Service provider, IP Address, Working of Email system. Cryptography, type, goals, PKI. Digital signatures and electronic signatures, Electronic Payment System.
II	Cyber Security : Types of Attacks, Network Security, Overview of Security threats, Hacking Techniques, Password cracking, Malicious code, Email security: web authentication, SSL and SET. Database Security, Operating System Security. E – commerce & M – commerce System Security.
III	Cyber Crime: Cyber Forensic and Computer Crimes and types. Crimes targeting Computers: Definition of Cyber Crime & Computer related Crimes, Classification & Differentiation between traditional crime and cyber crimes: (a) Data Theft, (b) Hacking, (c) Spreading Virus & Worms, (d) Phishing, (e) Cyber Stalking / Bullying, (f) Identity Theft & Impersonation, (g) Credit card & Online Banking Frauds, (h) Cyber Defamation, Defacement, (i) Illegal online selling & Gambling, (j) Cyber terrorism (k) Software Piracy & illegal downloading. Reasons for Cyber Crimes. Cyber Criminal Mode and Manner of Committing Cyber Crime. Prevention of Cyber Crimes & Frauds Critical analysis & loop holes of The IT Act,
IV	Laws in India and e-commerce: Salient features of the IT Act, 2000, various authorities under IT Act and their powers; Penalties & Offences, amendments. Jurisdiction issues under IT Act, 2000. E - commerce: (a) Digital / Electronic Signature in Indian Laws, (b) E - Commerce; Issues and provisions in Indian Law, (c) E - Governance; concept and practicality in India, (d) E - Taxation issues in Cyberspace, (e) E - Contracts and its validity in India, (f) Cyber Tribunal & Appellate Tribunal, (g) Cyber Regulations.

- 1. **Cyber Law & Cyber Crimes**, Advocat Prashant Mali; Snow White publications, Mumbai
- 2. **Cyber Law in India,** Farooq Ahmad; Pioneer Books
- 3. Information Technology Law and Practice, Vakul Sharma; Universal Law

Publishing Co. Pvt. Ltd.

- 4. The Indian Cyber Law, Suresh T. Vishwanathan; Bharat Law House New Delhi
- 5. **Guide to Cyber and E Commerce Laws,** P.M. Bukshi and R.K. Suri; Bharat Law House, New Delhi
- 6. Guide to Cyber Laws, Rodney D. Ryder; Wadhwa and Company, Nagpur
- 7. **The Information Technology Act, 2000;** Bare Act Professional Book Publishers, New Delhi

SEMESTER VI

Internships/Live Project Work/Case Study (BCHPR 6.7)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Project	
Objective:				

Learning Outcome:

Industry based live projects will allow students to gain valuable work experience during study. This will pave way for self-empowerment through skill building and hands-on-training.

PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

Time: 3.00 Hours Marks: 80

• Note: All questions are compulsory.

THEORY SUBJECTS	NUMERICAL	
	SUBJECTS	

Q.	Sub-	Nature		Unit	Marks
No.	Question				
1.		LAQ	LAQ	-	
	Α	Theory	Problem	Unit No. I	10
	OR		OR		
	В	Theory	Problem	Unit No. I	10
2.		LAQ	LAQ		
	A	Theory	Problem	Unit No. II	10
	OR		OR		
	В	Theory	Problem	Unit No. II	10
3.		LAQ	LAQ		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	В	Theory	Problem	Unit No. III	10
4.		LAQ	LAQ		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	В	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
	В	Theory	Theory	Unit No. I	4
	С	Theory	Theory	Unit No. I	4
6.		SAQ (Any Two)	SAQ (Any Two)		
	Α	Theory	Theory	Unit No. II	4
	В	Theory	Theory	Unit No. II	4
	С	Theory	Theory	Unit No. II	4
7.		SAQ (Any Two)	SAQ (Any Two)		
	Α	Theory	Theory	Unit No. III	4
	В	Theory	Theory	Unit No. III	4
	С	Theory	Theory	Unit No. III	4
8.		SAQ (Any Two)	SAQ (Any Two)		
	Α	Theory	Theory	Unit No. IV	4
	В	Theory	Theory	Unit No. IV	4
	С	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE	VSAQ/OBJECTIVE		
		(All)	(All)		
	A & B	Theory	Theory	Unit No. I	2
	C & D	Theory	Theory	Unit No. II	2
	E & F	Theory	Theory	Unit No. II	2
	G & H	Theory	Theory	Unit No. IV	2
	TOTAL			•	80