

GURU KASHI UNIVERSITY



BACHELOR OF COMMERCE HONs.

SESSION: 2024-25

DEPARTMENT OF COMMERCE

GRADUATE ATTRIBUTES

The B.Com. (Hons.) curriculum is designed to provide students with an in-depth understanding of finance, human resource management, marketing, international business, corporate and business laws, accounting, and taxation, enabling them to address the dynamic challenges of the business world using modern methods. The program emphasizes the development of critical thinking and problem-solving skills through real-life case studies, encouraging students to approach problems creatively from diverse perspectives. Communication skills are honed to ensure effective information delivery in professional settings. Teamwork, cooperation, and solidarity are integral parts of the curriculum, preparing students to collaborate towards common goals in a competitive environment. Students gain technological proficiency through courses in computerized accounting and computer applications, with an emphasis on understanding technological changes and cyber-security. The curriculum integrates national values with international culture, providing a global perspective and multicultural competence. Reflective thinking is nurtured, enabling students to analyze situations objectively and develop well-reasoned judgments. The program encourages scientific reasoning, broadening students' thought processes to consider various perspectives and enhancing decision-making abilities for inclusive conclusions.

PROGRAMME LEARNING OUTCOMES

- Enhance the theoretical and application-based knowledge in the banking and financial sector and analytical skills to work with various financial tools, such as regulatory agencies and global markets.
- Creates trained professionals who can handle various financial activities associated with the banking and insurance sectors.
- Demonstrating knowledge of different specializations in accounting, costing, banking, and finance with practical exposure that the students to stand in the organization getting employment.
- Explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting, financial, etc.
- Cultivate entrepreneurial skills and mind-set among the students. Subjects like entrepreneurship, marketing, finance, and advertising help students start and maintain a successful business
- Acquire practical skills to work as a tax consultant, audit assistant, and other financial supporting services and teach research skills.

Programme Structure

Semester-I						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM113	Principles & Practices of Management	Core	4	0	0	4
BCM114	Fundamentals of Accounting	Core	4	0	0	4
BCM109	Microeconomics	Core	4	0	0	4
BCM115	Business Statistics	Core	4	0	0	4
BCM110	Environmental Studies	Compulsory Foundation	2	0	0	2
BCM111	Fundamentals of Computer	Skill Based	2	0	0	2
BCM112	Computer Lab	Skill Based	0	0	4	2
BCM116	Total Quality Management	MD	3	0	0	3
Total			23	0	4	25

Semester-II						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM209	Human Resource Management	Core	4	0	0	4
BCM214	Partnership Accounts	Core	4	0	0	4
BCM215	Macroeconomics	Core	4	0	0	4
BCM216	Business Mathematics	Core	4	0	0	4
BCM211	Computer Applications in Commerce (Lab)	Skill Based	0	0	6	3
BCM212	Business Communication and Soft Skills	Ability Enhancement	1	0	0	1
BCM299	XXX	MOOC	-	-	-	2
Value Added Course						
BCM213	Corporate Skills in Modern Era	VAC	2	0	0	2
Total			19	0	6	24

Semester-III						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM324	Fundamentals of Marketing	Core	4	0	0	4
BCM325	Corporate Accounting	Core	4	0	0	4
BCM326	Business Law	Core	4	0	0	4
BCM327	Seminar	Skill Based	0	0	2	1
BCM318	Digital Marketing	Ability Enhancement	1	0	0	1
BCM399	XXX	MOOC	-	-	-	2
Discipline Elective-I						
BCM319	Sectoral Aspects of the Indian Economy	Discipline Elective-I	3	0	0	3
BCM320	Economic Policies and Reforms		3	0	0	
BCM329	Indian Economy		3	0	0	
Discipline Elective-II						
BCM328	Banking and Regulatory Framework	Discipline Elective-II	3	0	0	3
BCM321	Risk Management and Insurance		3	0	0	
BCM330	Banking & Insurance		3	0	0	
Open Elective Course						
	XXX	OEC	2	0	0	2
Total			21	0	2	24
Open Elective (For other departments)						
OEC006	Business Research Methods	Open Elective	2	0	0	2
OEC031	Stock Market Operations		2	0	0	
OEC028	Psychology for Managers		2	0	0	

Semester-IV						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM417	Income Tax: Principles and Practices	Core	4	0	0	4
BCM418	Cost Accounting	Core	4	0	0	4
BCM419	Business Research Practices	Core	4	0	0	4
BCM420	Performance Appraisal and Management	MD	3	0	0	3
Discipline Elective-I						
BCM413	Security Analysis and Portfolio Management	Discipline Elective-I	3	0	0	3
BCM414	Financial Markets and Institutions		3	0	0	
BCM421	Financial Services		3	0	0	
Discipline Elective-II						
BCM415	Entrepreneurship and Small Business Management	Discipline Elective-II	3	0	0	3
BCM422	Corporate Governance & Business Ethics		3	0	0	
BCM416	Business Sustainability & Growth		3	0	0	
Value Added Course						
BCM408	Human Value and Moral Development	VAC	2	0	0	2
Total			23	0	0	23

Note: Students will undergo a summer internship for 4 weeks during summer vacation after the 4th semester which will be evaluated through a Seminar/Presentation based on Summer Training during the 5th semester.

Semester-V						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM512	GST: Principles & Practices	Core	4	0	0	4
BCM501	Management Accounting	Core	4	0	0	4
BCM503	Internship (4 Weeks)	Skill Based	-	-	-	4
BCM513	E-Commerce	Skill Based	2	0	0	2
BCM599	XXX	MOOC	-	-	-	2
Discipline Elective-I						
BCM502	Auditing	Discipline Elective-I	3	0	0	3
BCM509	Financial Reporting Practices		3	0	0	
BCM516	Office Management & Secretarial Practices		3	0	0	
Discipline Elective-II						
BCM514	Production Management	Discipline Elective-II	3	0	0	3
BCM511	Logistics and Supply Chain Management		3	0	0	
BCM517	Operations Management		3	0	0	
Value Added Course						
BCM515	Personality Development	VAC	2	0	0	2
Total			18	0	0	24

Semester-VI						
Course Code	Course Title	Type of Course	L	T	P	Credits
BCM603	Financial Management	Core	4	0	0	4
BCM612	Advanced Accounting	Core	4	0	0	4
BCM604	Corporate Law	Core	4	0	0	4
BCM605	Operation Research	Core	4	0	0	4
BCM619	Derivatives and Risk Management	MD	3	0	0	3
Discipline Elective-I						
BCM613	Indian Financial System	Discipline Elective-I	3	0	0	3
BCM614	Investment Management		3	0	0	
BCM616	Foreign Trade		3	0	0	
Discipline Elective-II						
BCM615	Consumer Affairs and Customer Care	Discipline Elective-II	3	0	0	3
BCM617	Industrial Relations and Labour Laws		3	0	0	
BCM618	Financial Derivatives		3	0	0	
Total			25	0	0	25
Grand Total			129	0	12	145

EVALUATION CRITERIA FOR THEORY COURSES

A. Continuous Assessment: [25 Marks]

CA-1 Surprise Test (Two best out of three) - (10 Marks)

CA-2 Assignment(s) (10 Marks)

CA-3 Portfolio (05 Marks)

B. Attendance (5 Marks)

C. Mid Semester Test: [30 Marks]

D. End-Term Exam: [40 Marks]

SEMESTER-I**Course Title: Principles & Practices of Management****Course Code: BCM113**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Evaluate management's basic principles and functions to determine their effectiveness in achieving organizational goals.
2. Evaluate about the concept of planning & decision Making
3. Analyze the concept of organizing & direction
4. Analyze the Principles and Techniques of Coordination.

Course Content**UNIT I****14 Hours**

Management: Nature, Scope, Levels, Process, and Significance of Management Evolution of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management.

UNIT II**13 Hours**

Planning: Process, Nature, Significance, Types of Plans, Steps in the planning process, Strategic Planning, and Operational Planning.

Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO).

UNIT III**16 Hours**

Organizing: Concept, Nature, Process, Significance, Types, Organizational Structure, Designing jobs and tasks, Committees, Span of Control, Authority and Responsibility, Delegation, Decentralization, and Departmentation.

Organizational Structures, Formal and Informal Organizations, Staffing.

Direction: Concept, Features, Importance, and Limitations of Direction. Elements of Direction-Supervision, Motivation, Leadership, and Communication

UNIT IV**17 Hours**

Coordination: Concept, Features, Importance, and Limitations of Coordination. Principles and Techniques of Coordination

Controlling: Control process, Types of control, Budgetary control, Quality control. Effective Control Systems, Challenges in Management, Managing Diversity.

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching

Suggested Readings

- *Drucker, P.F. The practice of management. Harper Business.*
- *Koontz, H., & Weihrich, H. Essentials of Management. New Delhi, India, Tata McGraw-Hill Education.*
- *Mintzberg, H. Managing. Berrett-Koehler Publishers.*
- *Reddy, P. N., & Appannaiah, H. R. Principles of Management. Mumbai, India: Himalaya Publishing House.*
- *Robbins, S.P., Coulter, M., & DeCenzo, D.A. Fundamentals of management. Pearson.*
- *Gupta, A. Principles of Management. New Delhi, India: Pearson*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Fundamentals of Accounting**Course Code: BCM114**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Acquire the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
2. Understand and explain the conceptual framework of Accounting
3. Prepare Accounts for various entities under different situations
4. Acquire basic concepts of Accounting relevant for managerial decision

Course Content**UNIT I****16 Hours**

Accounting Process-Theoretical Framework, (Accounting Principles, Concepts and Conventions), Capital and Revenue transactions

Double entry system, Books of prime entry, Subsidiary Books, Recording of Cash and Bank transactions, Preparation of Ledger Accounts and Trial Balance.

UNIT II**16 Hours**

Reconciliation Statements- Bank Reconciliation Statement, Receivables / Payables Reconciliation Statement, Stock Reconciliation Statement

Accounting for Depreciation- Depreciation Policy, Methods, computation and Accounting treatment

UNIT III**14 Hours**

Preparation of Final Accounts- Of a Profit making concern (for sole proprietorship only), Preparation of Trading Account, Profit & Loss Account and Balance Sheet,

Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors

UNIT IV**14 Hours**

Accounting for Special Transactions, Bills of Exchange, Consignment, Joint Venture, Sale of goods on approval or return basis

Transaction Mode

Problem solving learning, blended learning, Gamification, Active participation, Demonstration

Suggested Readings

- *Ramachandran, N., &Kakani, R. K. (2020). Financial Accounting for Management|. McGraw-Hill Education.*
- *Kimmel, P. D., Weygandt, J. J., &Kieso, D. E. (2020). Financial accounting: tools for business decision-making. John Wiley & Sons.*
- *Warren, C. S., Jonick, C., & Schneider, J. (2020). Financial accounting. Cengage Learning.*
- *Pratt, J., & Peters, M. F. (2020). Financial Accounting. John Wiley & Sons.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Microeconomics**Course Code: BCM109**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Analyze the concept of elasticity of demand, distinguishing between different types of elasticity and evaluating their significance in pricing strategies and market outcomes.
2. Apply the principles of consumer equilibrium, price effect, income effect, and substitution effect to predict consumer choices and market demand with precision.
3. Proficient in analyzing production functions, cost curves, and revenue curves, applying concepts such as the laws of returns, marginal rate of technical substitution, and the relationship between cost and revenue to optimize production decisions and maximize profits in various market environments.
4. Provides insights into how firms operate within different market structures, guiding decision-making processes regarding production levels, pricing strategies, and overall market behavior.

Course Content**UNIT I****12 Hours**

Microeconomics: scope, economic concepts, and principles Scarcity, choice, and opportunity cost Economic systems and role of market structure, Market demand, and supply Market equilibrium and the determination of prices Demand and Supply Analysis: Law of Demand and Law of Supply Elasticity of Demand: Definitions, Types (Price, Income, Cross, Point, and Arc Elasticity), Measurement, Factors, and Importance.

UNIT II**15 Hours**

Consumer Behavior: Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve. Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect.

UNIT III**15 Hours**

Production Function and Revenue: Production Function- Laws of Returns, Marginal Rate of Technical Substitution, Economic

Region of Production, Isocost Lines, Optimal Combination of Resources, Expansion Path, Law of Variable Proportion, and Returns to Scale.

Cost and Cost Curves: Concept of Nominal Real Economic Implicit, Explicit, and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves: Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue, and Elasticity of Demand.

UNIT IV

18 Hours

Perfect Competition: Features, Equilibrium of Firm and Industry, Role of Time Element in Price Determination.

Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination, and Its Types. Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost: Meaning, Effects, Equilibrium of Firm concerning selling cost.

Oligopoly: Market Structures, Collusion and Cartels, Entry and Exit Barriers.

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- Ahuja, H. L. *“Microeconomics: Theory and Applications”*. New Delhi, India: S. Chand Publishing.
- Jain, T.R., Ohri V.K., Majhi B.D. *“Principles of Microeconomics”*. VK Global Publications Private Limited
- Perloff, J. M. *Microeconomics*. Pearson.
- Pindyck, R. S., & Rubinfeld, D. L. *Microeconomics*. Pearson.
- Varian, H. R. *Intermediate microeconomics: A modern approach*. W. W. Norton & Company.
- Mankiw, N. G. *Principles of microeconomics*. Cengage Learning.
- Frank, R. H., & Bernanke, B. *Principles of microeconomics*. McGraw-Hill Education.
- Besanko, D., & Braeutigam, R. R. *Microeconomics*. Wiley.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Statistics**Course Code: BCM115**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Understand the significance of various measures of central tendency and dispersion
2. Analyze relationships between variables using correlation and regression techniques.
3. Apply discrete and continuous probability distribution to various business problems.
4. Evaluate the accuracy of predictions using the standard error of estimates, and analyze trends in time series data using various methods

Course Content**UNIT I****16 Hours**

Introduction to statistics- Definition, Importance and limitations, Function and scope

Measure of Central Tendency: Mean, Median, Mode, Mathematical averages including geometric mean and harmonic mean.

Measure of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.

UNIT II**14 Hours**

Simple Correlation: Meaning, Types, Karl Pearsons & Rank Correlation, Probable Error

Regression: Principle of least squares and regression lines

Regression equations and estimation; Standard Error of Estimate.

Theory of Probability. Approaches to the calculation of probability.

Calculation of event probabilities. Addition and multiplication laws of probability.

Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.

UNIT III**14 Hours**

Conceptual meaning and definition of probability, Theorems of probability– addition and multiplication theorem of probability, and concept of conditional probability (simple applications only).

Probability distributions: Binomial, Poisson, and Normal.

UNIT IV

16 Hours

Regression equations and estimation. Standard Error of Estimates.

Index numbers: Need, Definition, and limitations of index numbers- Simple and weighted.

Time Series Analysis: Components, Estimation of Trends (Graphical method, Average Method, Semi Moving Averages method, and Method of Least Squares for linear path).

Transaction Mode

Problem-solving learning, Gamification, Cooperative learning, Inquiry-based learning, Brainstorming

Suggested Readings

- Black, K. (2019). *Business statistics: for contemporary decision making*. John Wiley & Sons.
- Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). *Essentials of modern business statistics with Microsoft Excel*. Cengage Learning.
- Siegel, Andrew F. (2017). *Practical Business Statistics*. International Edition (4th Ed.). Irwin McGraw Hill

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Environmental Studies**Course Code: BCM110**

L	T	P	Cr.
2	0	0	02

Total Hours: 30**Learning Outcomes**

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

1. Analyse the principles, concepts, and importance of environmental studies.
2. Evaluate the Introduction to Ecosystems, Ecological Principles, and Concepts,
3. Analyse the sources, types, and impacts of pollution, mitigation strategies, and the importance of sustainable development and the role of green technologies.
4. Develop an awareness of corporate social responsibility, its relationship with sustainability, and its role in creating a sustainable future.

Course Content**UNIT I****08 Hours**

Environmental Studies: Overview of Environmental Studies, Environmental Ethics, Environmental Policies and Laws, Environmental Problems and Issues, Environmental Science and its Importance. Environmental studies in the present context.

UNIT II**07 Hours**

Ecosystems and Biodiversity: Introduction to Ecosystems, Ecological Principles and Concepts, Biodiversity, its importance, Threats to biodiversity, and Conservation.

UNIT III**09 Hours**

Natural Resources and Pollution: Natural resources: types and importance, Land resources: soil, forests, and mineral resources, Water resources: types and management, Air pollution: types and sources, Climate change: causes, impacts, and mitigation, Energy resources; Sources of energy Sources, Growing Energy Need.

UNIT IV**06 Hours**

Sustainability and Future Directions: Sustainable development: principles and practices, green technologies and their importance, Corporate social responsibility and sustainability, Environmental pollution; Causes, effects, Classifications, Control measure of Pollution

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Miller, G. T., & Spoolman, S. E. Environmental Science. Cengage Learning.*
- *Norton, B. G. Sustainability: A Philosophy of Adaptive Ecosystem Management. University of Chicago Press.*
- *United Nations Environment Programme. Global Environment Outlook 6: Healthy Planet, Healthy People. Cambridge University Press.*
- *Kormondy, E. J. Concepts of Ecology. Elsevier*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Fundamentals of Computer**Course Code: BCM111**

L	T	P	Cr.
2	0	0	02

Total Hours: 30**Learning Outcomes**

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

1. Understand the concept of computer hardware and software to make informed decisions on their selection and utilization.
2. Understand the fundamental of computer networks and various topologies and protocols.
3. Create solutions using productivity software to solve complex problems and enhance productivity in various professional contexts.
4. Evaluate the foundations of information systems to develop strategies for effective management of information resources and ensure ethical practices in information technology.

Course Content**UNIT I****07 Hours**

Computer hardware and software, input and output devices, storage, memory, processing, and different types of operating systems.

UNIT II**07 Hours**

Computer Networks and the Internet: computer networks, including LANs, WANs, and the Internet. Network topologies, protocols, Internet browsing and searching.

UNIT III**08 Hours**

Productivity Software: productivity software, including word processing, spreadsheet, and presentation software. Create and edit documents, spreadsheets, and presentations using different software applications.

UNIT IV**08 Hours**

Information Systems and Security: Information security, and ethical considerations in information technology. Different types of information systems and their applications, the importance of information security, and privacy. Ethical and Legal Considerations: Computer ethics and responsible use of technology Intellectual property and copyright, Privacy and data protection

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

Suggested Readings

- *Norton, P. Introduction to computers. McGraw-Hill.*
- *Goel, V. Computer Fundamentals. New Delhi, India: Pearson Education.*
- *Sinha, P. K. Computer Fundamentals and Programming in C. New Delhi, India: BPB Publications.*
- *Rajaraman, V. Fundamentals of Computers. New Delhi, India: Prentice-Hall of India.*
- *Morley, D., & Parker, C. S. Understanding Computers: Today and Tomorrow. Boston, MA: Cengage Learning.*
- *Shelly, G. B., Cashman, T. J., & Vermaat, M. E. Discovering Computers. Boston, MA: Cengage Learning.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Computer Lab**Course Code: BCM112**

L	T	P	Cr.
0	0	4	02

Total Hours: 60**Learning Outcomes**

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

1. Analyse the components and functions of a computer system.
2. Evaluate the principles of computer networks and their applications.
3. Develop problem-solving and critical thinking skills in computer-related tasks.
4. Apply ethical and legal principles related to computer usage and data privacy.

Course Content**Practical I****06 Hours**

Computer Operations: Powering on/off the computer system. Familiarizing with the computer's hardware components. Navigating the operating system interface.

Practical II**08 Hours**

Operating System Exploration: Installing and uninstalling software applications. Customizing the desktop environment. Managing files and folders (creating, renaming, moving, and deleting).

Practical III**06 Hours**

Word Processing: Creating and formatting a document. Inserting and formatting text, images, and tables. Using spell check and grammar tools. Applying page layout and formatting options.

Practical IV**10 Hours**

Spreadsheet Manipulation: Creating a spreadsheet. Entering and formatting data. Performing calculations using formulas and functions. Creating charts to visualize data.

Practical V**10 Hours**

Presentation Design: Creating a presentation with slides. Adding and formatting text, images, and multimedia elements. Applying slide transitions and animations. Presenting and navigating through the slides.

Practical VI

08 Hours

Database Management: Creating database. Designing and modifying table structures. Entering and manipulating data. Running queries and generating reports.

Practical VII

12 Hours

Internet and Online Research: Browsing the web using different browsers. Conducting online research using search engines. Evaluating the credibility of online sources. Understanding Internet security and privacy measures.

Transaction Mode

Problem-solving learning, blended learning, Gasification, Cooperative learning, Inquiry-based learning, Visualization, Group discussion, experiential learning, Active participation

Suggested Readings

- Norton, P. *Introduction to computers*. McGraw-Hill.
- Goel, V. *Computer Fundamentals*. New Delhi, India: Pearson Education.
- Sinha, P. K. *Computer Fundamentals and Programming in C*. New Delhi, India: BPB Publications.
- Rajaraman, V. *Fundamentals of Computers*. New Delhi, India: Prentice-Hall of India.
- Morley, D., & Parker, C. S. *Understanding Computers: Today and Tomorrow*. Boston, MA: Cengage Learning.
- Shelly, G. B., Cashman, T. J., & Vermaat, M. E. *Discovering Computers*. Boston, MA: Cengage Learning.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Total Quality Management**Course Code: BCM116**

L	T	P	Cr.
3	0	0	03

Total Hours: 45**Learning Outcomes**

After completion of this course, the learner will be able to:

1. Analyze the principles and concepts of Total Quality Management.
2. Examine and apply TQM tools and techniques
3. Develop skills for quality leadership and teamwork
4. Apply TQM principles in organizational contexts

Course Contents**Unit I****12 Hours**

Quality concepts and stakeholder concerns for building and construction; Evolution of modern concept of Quality management process approach; Quality assurance & control. Quality management system and ISO 9000:2000 requirements; Need for ISO 9000 – ISO 9001-2008

Unit II**11 Hours**

Quality System – Elements, Documentation, Quality Circles. Quality Auditing – QS 9000 – ISO 14000 – Concepts, Requirements and Benefits – Introduction – Definition of quality – Need for quality – Evolution of quality – Dimensions of product and service quality – Definition of TQM concepts of TQM – Principles of TQM – TQM Framework Barriers to TQM – Benefits of TQM – Cost of Quality. TQM Implementation in manufacturing and service sectors and ISO 22000. Quality system standards for construction elements; Inspections & tests; Quality management tools; Practical aspects of quality control of building projects. Good practices and managerial responsibilities.

Unit III**10 Hours**

New quality management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT – Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types. Quality Councils – Employee involvement – Motivation, Empowerment, Team and Teamwork

Unit IV**12 Hours**

Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement – PDCA cycle, 5S, Kaizen – Supplier partnership – Partnering, Supplier selection, Supplier Rating. TQM Framework – Contributions of Deming, Juran and Crosby, Barriers to TQM

Transactional Mode:

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Quiz, Open talk, Question, Brain storming

Suggested Readings

- Kapferer, J. N. (2018). *The new strategic brand management: Creating and sustaining brand equity long term*. Kogan Page Publishers.
- Kapferer, J. N. (2019). *Strategic brand management: new approaches to creating and evaluating brand equity*. Simon and Schuster.
- Heding, T., Knudtzen, C. F., & Bjerre, M. (2020). *Brand Management: Mastering Research, Theory and Practice*. Routledge.
- Varley, R. (2017). *Retail product management: buying and merchandising*. Routledge.
- Majumdar, R. (2017). *Product management in India*. PHI Learning Pvt. Ltd.

SEMESTER-II**Course Title: Human Resource Management****Course Code: BCM209**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Analyze HR policies and their impact on organizational effectiveness.
2. Define performance appraisal and explain its nature, objectives, and importance, Identify modern techniques of performance appraisal and their advantages.
3. Explain the concept of potential appraisal and its role in talent management.
4. Understand the processes of job changes such as transfers and promotions.

Course Content**UNIT I****14 Hours**

Introduction Human Resource Management: Concept and Functions, Role, Evolution of HRM, HRM v/s HRD; HR Policies, Emerging Challenges of Human Resource Management; Concept of Human Resource Information System

UNIT II**15 Hours**

Acquisition of Human Resource Human Resource Planning: Concept and Process; Job Analysis – Job Description and Job Specification; Recruitment: Concept and Sources (Internal and External); Selection: Concept and Process

UNIT III**15 Hours**

Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Techniques of Evaluating Training Effectiveness; Methods of Training; Concept of Management Development

UNIT IV**16 Hours**

Performance Appraisal and Employee Compensation Performance Appraisal: Nature, objectives, and importance; Modern techniques of performance appraisal; potential appraisal; job changes - transfers and promotions; Compensation: concept and policies;

job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching

Suggested Readings

- Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
- DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
- Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
- Ivancevich, John M. *Human Resource Management*. McGraw Hill.
- Wreather and Davis. *Human Resource Management*. Pearson Education.
- Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
- TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
- Biswajeet Patttanayak, *Human Resource Management*, PHI Learning

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Partnership Accounts**Course Code: BCM214**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Explore the legal framework of partnership agreements and their operational implications.
2. Investigate the valuation methods of goodwill in partnership accounting and assess their impact on financial statements.
3. Examine the consequences of altering profit-sharing ratios and analyze their effects on partnership finances.
4. Delve into the dissolution procedures of partnership firms and evaluate their financial implications for partners.

Course Content**UNIT I****14 Hours**

Accounting for Partnership Firms: Partnership: features, Partnership Deed, Provisions of the Indian Partnership Act 1932 in the absence of partnership deed; Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account - a division of profit among partners, a guarantee of profits, Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio), Goodwill: nature, factors affecting and methods of valuation - average profit, super profit, and capitalization.

UNIT II**16 Hours**

Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners' capital/ current account or by raising and writing off goodwill (AS 26). Change in the Profit-Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits. Preparation of revaluation account and balance sheet.

Admission of a partner - effect of admission of a partner on change in the profit-sharing ratio, treatment of goodwill (as per AS 26)), treatment for revaluation of assets and reassessment of liabilities, treatment of reserves, accumulated profits and losses, adjustment of capital accounts and preparation of capital, current account and balance sheet.

UNIT III

14 Hours

Retirement and death of a partner: effect of retirement/death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses, and reserves, adjustment of capital accounts and preparation of capital, current account, and balance sheet. Preparation of loan account of the retiring partner. Calculation of deceased partner's share of profit till the date of death. Preparation of the deceased partner's capital account and his executor's account.

UNIT IV

16 Hours

Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: Capital Accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company, and insolvency of partner(s).

Partnership: - Insolvency, Piecemeal Distribution, Sale of a Firm and Amalgamation of Firms: introduction, decision in Garner vs Murray, Applicability of the decision in Garner vs Murray in India, Insolvency of a Firm, Piecemeal Distribution, Basis of Distribution of cash among partners towards their capitals, Maximum Loss method, proportionate method, Sale of a firm to company, Amalgamation of Firms.

Transaction Mode

Lectures, Case Studies, Problem-solving Exercises, Group Discussions, Simulation Exercises, Guest Lectures, Research Projects, Assessments

Suggested Readings

- *P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.*
- *S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.*
- *R.L. Gupta and V. K. Gupta, Principles and Practice of Accountancy Sultan Chand and Sons, New Delhi.*
- *J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Macroeconomics**Course Code: BCM215**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Understanding the circular flow of income and expenditure lays the foundation for comprehending macroeconomic concepts and variables
2. Analyzing the nature and types of profits, as well as evaluating inflation causes and effects, involves applying knowledge to recognize economic phenomena
3. Exploring Say's Law, classical and Keynesian theories of income and employment, and consumption function dynamics necessitates critical thinking and analysis
4. Evaluate the investment types, multiplier effects, and open economy dynamics requires synthesizing information to understand economic interrelationships and their implications

UNIT I**13 Hours**

Macroeconomics: Concepts and Variables of Macroeconomics, the circular flow of income and expenditure.

National Income: Concepts, Methods and Problems of Measurement.

Aggregate Demand-Aggregate Supply Approach: Determinants, Shift, Short Run, and Long Run Analysis.

UNIT II**15 Hours**

Inflation: Cause and Effect, Demand Pull and Cost Push Inflation, Controlling Measures for Inflation.

Monetary and Fiscal Policy: The Federal Reserve System, Monetary policy tools, The government budget, Fiscal policy tools, and the role of expectations in the policy.

UNIT III**16 Hours**

Say's Law of Market: Meaning, Implications,

Classical Theory of Income Output and Employment: Keynesian Theory of Employment, Unemployment: Nature, Rate, and Types

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.

UNIT IV

16 Hours

Investment: Meaning, Types, Factors Determinants, and Importance, Public and Private Investment, Effect of Tax.

Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier, and Under-Developed Countries. Trade Cycles: Meaning and Phases.

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Role-play Demonstration, Project-based learning, Team Teaching

Suggested Readings

- *Blanchard, O. Macroeconomics. Pearson Education.*
- *Mankiw, N. G. Principles of macroeconomics. Cengage Learning.*
- *Gali, J. Monetary policy, inflation, and the business cycle: An introduction to the new Keynesian framework and its applications. Princeton University Press.*
- *Woodford, M. Interest and prices: Foundations of a theory of monetary policy. Princeton University Press.*
- *Krugman, P., & Obstfeld, M. International economics: Theory and policy. Pearson Education.*
- *Acemoglu, D., Laibson, D., & List, J. A. Economics. Pearson Education.*
- *Dornbusch, Rudiger. and Fischer, Stanley. Macroeconomics. McGraw-Hill*
- *Salvatore, Dominick. International Economics. John Wiley & Sons, Singapore.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Mathematics**Course Code: BCM216**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Demonstrating the ability to calculate values of determinants and solve linear equations using matrix inversion method and Cramer's rule
2. Applying differentiation to find maxima and minima of functions of one and two variables, along with solving applied optimization problems using Lagrangean Multiplier
3. Reflect the mathematical functions, limits, continuity, and integration methods, as well as applying these concepts to find areas and consumer's and producer's surplus
4. Applying compound interest and annuities concepts to solve problems related to present value, discounted value, and valuation of loans and debentures

Course Content**UNIT I****15 Hours**

Matrices and Determinants: Definition of a Matrix. Types of Matrices, Algebra of Matrices, Properties of Determinants; Calculation of Values of Determinants up to Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations, Inverse of a Matrix, Linear Equations Solutions using Matrix Inversion Method and Cramer's Rule, Leontief Input Output Model (Open Model Only).

UNIT II**15 Hours**

Linear equations Having Unique Solutions and Involving Not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable, two variables (Applied optimization problems and constraint optimization problems involving not more than one constraint using Lagrangean Multiplier)

UNIT III**15 Hours**

Basic Calculus: Mathematical Functions and their types (Linear, Quadratic, Polynomial, Exponential, Logarithmic, and Logistic Function). Concept of Limit and Continuity of a Function

Advanced Calculus: Integration as an anti-derivative process, Standard forms, Methods of Integration- by substitution, by parts, by use of partial functions, Definite integration Finding areas in simple cases, consumer's and producer's surplus.

UNIT IV

15 Hours

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value, discounted value, and amount of a sum; Type of annuities; Present value, discounted value, and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Role-play Demonstration, Project-based learning, Team Teaching

Suggested Readings

- *Dowling, E.T. Mathematics for Economics. London: McGraw Hill.*
- *Holden. Mathematics for Business and Economics. New Delhi: Macmillan India.*
- *Kapoor, V.K. Business Mathematics. Delhi: Sultan Chand & Sons.*
- *Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill*
- *Zill, D. G., & Wright, W. S. Mathematics for Business and Social Sciences. McGraw-Hill Education.*

Note: The latest editions of the mentioned books are suggested to be followed.

**Course Title: Computer Applications in
Commerce Lab**
Course Code: BCM211

L	T	P	Cr.
0	0	6	03

Total Hours: 90

Learning Outcomes

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

1. Apply the software the tools of computer and their relevance in commerce
2. Develop proficiency in using spreadsheets for accounting and financial analysis
3. Create and manage databases for effective record-keeping and data management
4. Apply technology for increased productivity and efficiency in commerce

Course Content

UNIT I

22 Hours

Computer Applications: Overview of computer applications in Commerce, MS Office Suite

Computer hardware and software, Operating systems, and file management.

Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.

UNIT II

23 Hours

Spreadsheets for Accounting and Financial Analysis: spreadsheets, functions, and formulas

Formatting and manipulating data, Charts, and graphs for data visualization, Advanced financial functions, and analysis

Important aspects of Computer Accounting, Types of Accounting Software.

UNIT III

20 Hours

Database Management: Creating and managing databases

Structuring and designing tables, Querying and reporting data,

Importing and exporting data.

UNIT IV

25 Hours

Presentation Software: Designing and formatting professional presentations. IP addressing: why IP address, the basic format of

IP address- IPV4, IPV6, Protocols - HTTP, HTTPS, FTP, DNS, Email.

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Role-play Demonstration, Project-based learning, Team Teaching

Suggested Readings

- *Baltzan, P., & Phillips, A. Business Driven Technology. McGraw-Hill Education.*
- *O'Leary, T. Computing Essentials. McGraw-Hill Education.*
- *Romer, D. Advanced Macroeconomics. McGraw-Hill Education.*
- *Stair, R. M., & Reynolds, G. W. Principles of Information Systems. Cengage Learning.*
- *Turban, E., & Volonino, L. Information Technology for Management. John Wiley & Sons.*
- *Laudon, K. C., & Laudon, J. P. Management Information Systems: Managing the Digital Firm. Pearson.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Communication and Soft Skills**Course Code: BCM212**

L	T	P	Cr.
1	0	0	1

Total Hours: 15**Learning Outcomes**

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

1. Evaluate the importance of effective communication in the business world.
2. Develop written communication skills, including drafting effective emails, memos, and business letters.
3. Develop essential soft skills, including time management, teamwork, and leadership.
4. Apply critical thinking and problem-solving skills to real-world business scenarios.

Course Content**UNIT I****04 Hours**

Business Communication and Soft Skills: Importance of business communication and soft skills, Types of communication in business, Developing interpersonal communication skills. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

UNIT II**04 Hours**

Basic Models of Communication, 7C's of Effective Business Communication. Written Communication in Business: Principles of Effective Writing in Business, Types of business writing, Business writing techniques

UNIT III**04 Hours**

Oral Communication in Business: Developing effective presentation skills, public speaking techniques and best practices, and Communication strategies for effective meetings.

UNIT IV**03 Hours**

Soft Skills in Business: Essential soft skills for Success in the workplace, Time management and productivity techniques, Teamwork, and leadership skills.

Transaction Mode

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Readings

- *Guffey, M. E., & Loewy, D. Business communication: Process & product. Cengage Learning.*
- *Atkinson, J. W. The art and science of leadership. Routledge.*
- *Covey, S. R. The 7 Habits of Highly Effective People: Powerful lessons in personal change. Simon and Schuster.*
- *Carnegie, D. How to Win Friends and Influence People. Simon and Schuster.*
- *DuBrin, A. J. Leadership: Research findings, practice, and skills. Cengage Learning.*
- *Covey, S. R. The speed of trust: The one thing that changes everything. Simon and Schuster.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: MOOC

Course Code: BCM299

L	T	P	Cr.
2	0	0	2

Total Hours: 45

Course Content

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

Transaction Mode

Online Teaching

Course Title: Corporate Skills in Modern Era
Course Code: BCM213

L	T	P	Cr.
2	0	0	02

Total Hours: 30

Learning Outcomes

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

1. Develop effective communication skills, encompassing verbal and non-verbal techniques, writing proficiency, and public speaking, to enhance professional interactions and negotiations.
2. Master business etiquette, including office, phone, dining, and party etiquette, as well as the appropriate corporate look for various business contexts such as meetings, interviews, and presentations.
3. Enhance interpersonal skills by learning effective communication, conflict resolution, decision-making, leadership, teamwork, and relationship-building strategies.
4. Acquire executive skills, including writing professional profiles, participating in group discussions, facing interviews confidently, and delivering compelling business presentations.

Course Content

UNIT I

07 Hours

Communication Skills: language, verbal and non-verbal skills, body language, writing skills, visual communication, public speaking, perceptions, power of acceptance, negotiation

UNIT II

07 Hours

Business Etiquettes -Business Etiquettes Office Etiquettes, Phone Etiquettes, Dining Etiquettes, Party Etiquettes Corporate Look - Office Wear, Meetings/Interviews, Business Presentations

UNIT III

08 Hours

Interpersonal Skills: Communication, Conflict Resolution, Decision making, Leadership, Relationship building, Mediation, Problem-solving, Teamwork / Collaboration, Negotiation, Listening.

UNIT IV

08 Hours

Corporate Look - Office Wear, Meetings/Interviews, Business Presentations. Executive Skills - Writing a profile (Personal/

Company), Group Discussion, Facing an Interview, Business Presentation Skills.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active

Suggested Readings

- Smith, J. (2020). Effective Business Communication: Strategies for Success. HarperCollins.
- Johnson, T. (2019). Mastering Microsoft Office: A Comprehensive Guide. McGraw-Hill.
- Garcia, A. (2021). Building Effective Teams: Strategies for Collaboration. Pearson.
- Roberts, M. (2018). Research Methods: A Practical Guide. Oxford University Press.

Note: The latest editions of the mentioned books are suggested to be followed.

SEMESTER-III**Course Title: Fundamentals of Marketing****Course Code: BCM324**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Analyse the elements of the marketing mix satisfy customer needs and understand the process and usage of segmentation, targeting and positioning.
2. Demonstrate knowledge about the various distribution channels in the market and the fields in which more employment opportunities are available in future
3. Apply the concepts of Advertising and sales promotions in marketing environment and to be cognizant the recent trends in marketing
4. Acquire skills and ability to sale and purchase the goods and services if they choose marketing as a career

Course Content**UNIT I****14 Hours**

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview.

Evolution of marketing concept, Role of Marketing in developing economy

Marketing Environment –Micro and Macro components and their impact on marketing decisions

UNIT II**16 Hours**

Market segmentation and positioning Buyer behavior, Consumer versus Organizational Buyers, Consumer decision-making process Product Decisions: Concept of a product, Classification of products, Major product decisions, Product line and product mix, Product life-cycle—strategic implications.

Branding, Packaging and Labelling

UNIT III**16 Hour**

New product development and consumer adoption process

Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates

Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel in term diaries; Channel management decisions; Retailing and wholesaling

UNIT IV

14 Hours

Promotion Decisions: Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations;

Determining advertising budget; Copy designing and it's testing. Media selection; Advertising effectiveness;

Sales promotion—tools and techniques

Marketing Research: Meaning and scope of marketing research; Marketing research process.

Transaction Mode

Brain storming, Role play, Demonstration, Panel Discussions, Gamification, Cooperative learning

Suggested Readings

- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2018). *Marketing management: an Asian perspective*. Harlow: Pearson.
- Deepak, R. K. A., & Jeyakumar, S. (2019). *Marketing management*. Educreation Publishing. Stanton,
- Baines, P., Whitehouse, S., Antonetti, P., & Rosengren, S. (2021). *Fundamentals of Marketing 2e*. Oxford University Press, USA

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Corporate Accounting**Course Code: BCM325**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Evaluate the principles of corporate accounting and their application in real-world scenarios.
2. Analyse financial statements to evaluate a company's financial performance and position.
3. Formulate consolidated financial statements for a group of companies.
4. Apply accounting principles to investments, financial instruments, and business combinations

Course Content**UNIT I****15 Hours**

Corporate Accounting: Overview of corporate accounting, accounting principles and concepts, Issue, Forfeiture, Reissue, and Buy-Back of Shares, Redemption of Preference Shares

UNIT II**15 Hours**

Issue and Redemption of Debentures, Right Issue and Bonus Shares.

UNIT III**14 Hours**

Underwriting of Shares and Debentures, Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation)

UNIT IV**16 Hours**

Accounts of Banking Companies, Accounts of Insurance Companies.

Transaction Mode

Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical, Brain storming, Mock Exercise

Suggested Readings

- *Gupta, R. L., & Radhaswamy, M. (2021). Corporate Accounting. Sultan Chand & Sons.*
- *Banerjee, B. (2021). Cost accounting: Theory and practice. PHI Learning Pvt. Ltd.*
- *Hansen, D. R., Mowen, M. M., & Heitger, D. L. (2021). Cost management. Cengage Learning.*
- *Shukla, M.C., Grewal T.S. and Gupta S.C. (2008). Corporate Accounting. Sultan Chand and Co., New Delhi.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Law**Course Code: BCM326**

L	T	P	Cr.
4	0	0	04

Total Hours: 60**Learning Outcomes**

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

1. Understand the general principles of the Indian Contract Act, 1872, including the essentials of a valid contract, modes of discharge, and remedies against breach, along with concepts of contingent and quasi-contracts.
2. Gain knowledge of specific contracts under the Indian Contract Act, 1872, such as indemnity, guarantee, bailment, and agency, and comprehend the rights and duties associated with these contracts.
3. Learn about the Negotiable Instruments Act, 1881, including the characteristics and types of negotiable instruments, along with an understanding of the Limited Liability Partnership Act, 2008.
4. Understand the legal framework of the contract of sale, including the conditions and warranties, transfer of ownership, performance of contract, and the rights of an unpaid seller.

Course Content**UNIT I****15 Hours**

The Indian Contract Act, 1872: General Principles of Contract - meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract - modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi - contracts

UNIT II**15 Hours**

The Indian Contract Act, 1872: Specific Contracts- Contract of Indemnity and Guarantee: Meaning and Characteristics. Contract of Bailment: Meaning and Characteristics, Rights and duties of Bailor and Bailee. Contract of Agency: Meaning of Agency, Types of Agents, Rights and Duties of Principal and Agent

UNIT III

15 Hours

The Negotiable Instrument Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder in Due Course, Negotiation: Types of Endorsement, Crossing of Cheque, Bouncing of Cheque

The Limited Liability Partnership Act, 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, Incorporation Document, Incorporation by Registration

UNIT IV

15 Hours

Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Tulsian, P.C., & Tulsian, Bharat. Business Law. New Delhi: S. Chand & Company Ltd.*
- *Goel, P.K. Business Law for Managers. New Delhi: Pearson Education India.*
- *Kuchhal, M.C. Business Law. New Delhi: Vikas Publishing House.*
- *Kapoor, N.D. Business Law. New Delhi: Sultan Chand & Sons.*
- *Singla, R.K. Business Law. New Delhi: Taxmann Publications Pvt. Ltd.*
- *Bulchandani, K.R. Business Law. Mumbai: Himalaya Publishing House.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Seminar
Course Code: BCM327

L	T	P	Cr.
0	0	2	01

Total Hours: 30

Learning Outcomes

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

1. Improve oral communication abilities, including articulating complex ideas clearly, engaging with diverse perspectives
2. Develop effective responding capability to questions and feedback.
3. Cultivate critical thinking and analytical reasoning
4. Critically analyse academic literature, and synthesizing information to formulate well-supported arguments and insights on seminar topics.

Course Content

The seminar seeks to deepen the understanding of commerce graduates in contemporary financial management practices and emerging trends in the business world. Through insightful discussions, case studies, and expert presentations, participants will explore topics such as financial analysis, investment strategies, risk management, and international finance. Additionally, the seminar will address the importance of ethical considerations and sustainability in financial decision-making. By the end of the seminar, attendees will be equipped with the knowledge and analytical skills necessary to navigate complex financial landscapes and contribute effectively to organizational success."

Transaction Mode

Presentations, Discussion, Role Play, Flipped Teaching

Course Title: Digital Marketing**Course Code: BCM318**

L	T	P	Cr.
4	0	0	04

Total Hours: 15**Learning Outcomes**

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

1. Understand the concept of digital marketing and its real-world iterations
2. Articulate innovative insights of digital marketing enabling a competitive edge
3. Understand how to create and run digital media based campaigns
4. Identify and utilize various tools such as social media etc.

Course Content**UNIT I****04 Hours**

Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape

Need for a comprehensive Digital Marketing Strategy. Concepts: Search Engine Optimization (SEO); Concept of Pay per Click

UNIT II**03 Hours**

The Digital users in India, Digital marketing - Consumer Decision journey, POEM Framework, Segmenting & customizing messages Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan

UNIT III**04 Hours**

Terminology used in Digital Marketing, PPC and online marketing through social media, Social Media Marketing, Keyword advertising, Google web-master and analytics overview, Mobile Marketing Email Marketing: Introduction, email marketing process, design and content, delivery, discovery.

UNIT IV**04 Hours**

Display adverting, Buying Models, different type of ad tools, Display advertising terminology, types of display ads, different ad formats, Ad placement techniques, Important ad terminology,

Content Production; Video based marketing; Credibility and Digital Marketing; IoT; User Experience; Future of Digital Marketing.

Transaction Mode

Brain storming, Role play, Demonstration, Panel Discussions, Gamification, Cooperative learning

Suggested Readings

- *Digital Marketing –Kamat and Kamat-Himalaya*
- *Marketing Strategies for Engaging the Digital Generation, D. Ryan,*
- *Digital Marketing, V. Ahuja, Oxford University Press*
- *Digital Marketing, S.Gupta, McGraw-Hill*
- *Quick win Digital Marketing, H. Annmarie, A. Joanna, Paperback edition*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: MOOC

Course Code: BCM399

L	T	P	Cr.
0	0	0	2

Total Hours: 45

Course Content

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

Transaction Mode

Online Teaching

Course Title: Sectoral Aspects of the Indian Economy**Course Code: BCM319**

L	T	P	Cr.
3	0	0	03

Total Hours: 45**Learning Outcomes**

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

1. Analyze the role of sectors in economic development and identifying issues in agricultural productivity and rural development
2. Analyze the industrial policies, reforms, and challenges in the manufacturing sector, along with understanding the overview and challenges of the service sector
3. Evaluate the policies and reforms for infrastructure development and analyzing challenges in the social sector
4. Investigate the emerging sectors, their potential impact, and addressing problems of the Indian economy, such as poverty and unemployment

Course Content**UNIT I****10 Hours**

Indian economy: Classification and importance of sectors, Role of Sectors in Economic Development

Agricultural Sector: Features, Issues in Agricultural Productivity and Rural Development, Agricultural Policies and Government Interventions, New Development in Agriculture: Contract Farming, Organic Farming, and Corporate Farming.

UNIT II**11 Hours**

Industrial Sector: Manufacturing sector in India, Small-scale and large-scale industries, Industrial Policies and Reforms, Sector challenges and competitiveness. Current Policy of the Government of India for small-scale and large-scale industries

Service Sector: Overview of the service sector, IT, and IT-enabled services, Tourism and hospitality industry, Banking and financial services, Challenges and opportunities in the service sector

UNIT III**11 Hours**

Infrastructure Sector: Transportation and logistics, Energy sector: Power generation and distribution, Telecommunications and

information technology infrastructure, Urban infrastructure development, Policies and reforms for infrastructure development
Social Sectors: The education sector in India, Healthcare and pharmaceutical industry, social welfare schemes and programs, Challenges in social sector development, Government Interventions and Reforms in Social Sector.

UNIT IV

13 Hours

Emerging Sectors and Future Trends: Digital economy and e-commerce, Start-ups, and entrepreneurship, Sustainable development and green sectors, Emerging sectors and their potential impact, Role of Government, Public and Private Sector. Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Readings

- Ahluwalia, M. S., & Little, I. M. D. *India's Economic Reforms and Development: Essays for Manmohan Singh*. New York, NY: Oxford University Press.
- Nagaraj, R., & Kannan, K. P. *Handbook of the Indian Economy in the 21st Century: Understanding the Inherent Dynamics*. New Delhi, India: Oxford University Press.
- Panagariya, A. *India: The Emerging Giant*. New York, NY: Oxford University Press.
- Bhandari, L., & Pillai, M. R. *India's Services Sector: Growth, Employment, and Trade Implications*. New Delhi, India: Springer.
- Singh, N. *India's Power Sector: Electricity, Energy Efficiency, and Renewable Energy*. New Delhi, India: Springer.
- Dhingra, I. *India's Agriculture Sector: Policies, Performance, and Prospects*. New Delhi, India: Cambridge University Press.
- Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – *Development Process of Indian Economy*, Himalaya Publishing House, Bombay.
- Puri, V.K. and Misra, S.K.: *Indian Economy*, Latest Edition, Himalaya Publishing House
- Datt and Mahajan: *Indian Economy*, S. Chand and Company

Course Title: Economic Policies and Reforms
Course Code: BCM320

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Analyzing the role and objectives of planning commissions, along with understanding challenges in resource mobilization
2. Evaluating inclusive growth strategies and government budgeting, as well as understanding investment models and trends
3. Examining fiscal and monetary policies in India, including their impact on economic growth and the financial system
4. Assessing banking reforms, financial inclusion, and foreign trade policies, while understanding international organizations' roles

Course Content

UNIT I

12 Hours

Indian Economy and Issues Relating to Planning: Role and Objective of Planning Commission, Regulatory Role of the State Development Strategy in India's Five-Year Plan, NITI Aayog and Its Role. Reforms in Planning System. Resource Mobilization: Types of Recourses (Physical and Financial), Challenges to Resource Mobilization.

UNIT II

11 Hours

Inclusive Growth and Issues Arising from IT: concept of Inclusion, India's experience of Inclusion, Rural economy growth, Need for Sustainable agriculture, food security and resilience for growth, Inclusive Growth Strategies. Government Budgeting: Types of budget, Benefits, Flows in Budgeting Process. Investment Models: Investment Measures, Factors, Classification, Role of State, PPP (Public-Private Partnership), Savings and Investment Trends.

UNIT III

11 Hours

Fiscal Policy: Fiscal Concept and Fiscal Policy in India, Government Revenues & Spending Trends, Impact of deficits on economic growth, Twin Balance Sheet syndrome, Types of Deficit.

Monetary Policy in India: Instruments of Monetary Policy, Monetary Policy in Pre-Reform Era (1948 – 1991), Monetary Policy in Post-Reform Era (Since – 1991)

Urjit Patel Committee Report, Monetary Policy Committee, and Inflation Targeting

Financial System: Money Market and Capital Market in India, Regulatory Framework in Indian Capital Market, Primary Market Reforms in India, Secondary Market Reforms in India, Current and capital account convertibility, Risks of financial system.

UNIT IV

11 Hours

Banking: Nationalization of Banks in India, Banking Reforms in India, New Bank License Criteria, Small Finance Banks and Payment Banks Criteria, Non-Banking Financial Companies (NBFC), Financial Inclusion, Issue of NPAs.

Foreign Trade & International Organizations: Trends in International Trade

Foreign Trade Policy, Balance of Payments and Foreign Capital, Impact of Globalization on the Indian Economy, International Monetary Fund (IMF), World Trade Organisation (WTO), World Bank Group AIIB and NDB

Transaction Mode

Case Studies, Group discussion, Active participation, Research Projects, Policy Analysis Exercises, Role-Playing, Field Visits or Industry Immersion, Interactive Online Platforms, Multimedia Resources

Suggested Readings

- Ahluwalia, M. S. *Economic reforms in India since 1991: Has gradualism worked?* Cambridge, MA: MIT Press.
- Basu, K. *An economist in the real world: The art of policymaking in India.* Cambridge, MA: MIT Press.
- Bhagwati, J., & Panagariya, A. *Why growth matters: How economic growth in India reduced poverty and the lessons for other developing countries.* New York, NY: Public Affairs.
- Chakraborty, P. *Economic reforms and development: Essays in honor of Manmohan Singh.* New Delhi, India: Oxford University Press.
- DeLong, J. B., & Ray, S. *Understanding economic development: A global transition from poverty to prosperity?* Oxford, UK: Oxford University Press.

- *Rodrik, D. The growth report: Strategies for sustained growth and inclusive development. Washington, DC: World Bank Publications.*
- *Dreze, J., & Sen, A. An Uncertain Glory: India and Its Contradictions. Penguin Books India.*
- *Ghosh, A., & Chand, S. (2014). Public Finance in India: Issues in Management and Policy. Oxford University Press.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Indian Economy**Course Code: BCM329**

L	T	P	Cr.
3	0	0	03

Total Hours: 45**Learning Outcomes**

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

1. Evaluate the features and appraisal of economic reforms programs in India at the time of Independence
2. Compare the development experiences of India and China, analyze national income estimates, and understand demographic features
3. Analyze the Indian tax structure, public expenditure, and public debt, as well as understand the growth, problems, and reforms in the capital market since 1991
4. Assess contemporary problems in India's international trade, understand the balance of payments position, and evaluate the objectives, achievements, and failures of economic planning in India

Course Content**UNIT I****11 Hours**

State of Indian Economy at the time of Independence
Nature of Indian Economy
Features and Appraisal of Economic Reforms Programme

UNIT II**12 Hours**

Comparing Development Experience of Economies of India and China
National Income of India – Estimates, Inter-regional Variations in National Income
Demographic Features of Indian Population, Demographic Dividend

UNIT III**11 Hours**

Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt
Capital Market: Growth, Problems and Reforms since 1991

UNIT IV**11 Hours**

External Sector: Contemporary Problems of India's International trade. Balance of Payments, Position, Foreign Trade Policy
Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog

Transaction Mode

Case Studies, Group discussion, Active participation, Research Projects, Policy Analysis Exercises, Role-Playing, Field Visits or Industry Immersion, Interactive Online Platforms, Multimedia Resources

Suggested Readings

- *Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.*
- *Jalan, Bimal 1992: The Indian Economy – Problems and Prospects, Viking, NewDelhi.*
- *Ahluwalia, I.J. and Little, IMD(eds.) 1998: India's Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, NewDelhi*
- *Nagraj, R.2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.*
- *Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya PublishingHouse*
- *Datt and Mahajan: Indian Economy, S. Chand and Company, LatestEdition*
- *Economic Survey: Government of India, Latest Issue*
- *Economic and Political Weekly: Various Issues*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Banking and Regulatory Framework**Course Code: BCM328**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Identify the meaning and Importance Banking Operations.
2. Understand about Loans and Advances.
3. Evaluate about Banking Regulation Act 1949.
4. Assess the Securitization and Reconstruction of Financial Assets.

Course Content**UNIT I****11 Hours**

Meaning and Importance– Economic and Monetary implications of Banking Operations– Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services.

UNIT II**11 Hours**

Loans and Advances– Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing-advances.

UNIT III**12 Hours**

Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881- Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer

UNIT IV**11 Hours**

The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Grievance Mechanism and Banking Ombudsman- Lok-Adalats- Banking Codes and Standard Boards Board- Debts Recovery Tribunals

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

Suggested Readings

- *Banking Regulation Act, 1949.*
- *2. RBI, Act, 1934.*
- *3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.*
- *R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.*
- *Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.*
- *John C. Hull: Risk Management and Financial Institutions, Pearson Education.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Risk Management and Insurance
Course Code: BCM321

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Evaluate the principles and practices of risk management.
2. Analyze the risk Financing and Insurance Contracts Compare.
3. Analyze the Insurance and their types.
4. Evaluate the Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA).

Course Content

UNIT I

11 Hours

Risk Management and Insurance: Definition of risk, Risk management process, Types of risk, Introduction to insurance, Risk assessment and analysis.

UNIT II

10 Hours

Risk Financing and Insurance Contracts: Retention, Transfer, and Hedging, Elements of an insurance contract, Insurance policy provisions, and Types of insurance policies.

UNIT III

12 Hours

Definition of insurance - Characteristics of insurance Principles of contract of insurance Types of Insurance: - Property and casualty insurance: Homeowners insurance, Auto insurance, Liability insurance. Life insurance: Term life insurance, Whole life insurance, Universal life insurance. Health insurance: Types of health insurance, Health insurance policy provisions, Health insurance markets.

UNIT IV

12 Hours

Insurance Markets and Society: Insurance regulation, Insurance market trends, Risk and uncertainty, Insurance and public policy, Impact of insurance on individuals, businesses, and the economy Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

Suggested Readings

- *Harrington, S. E., & Niehaus, G. R. Risk management and insurance. McGraw Hill Education.*
- *Rejda, G. E., & McNamara, M. J. Principles of risk management and insurance. Pearson.*
- *Vaughan, E. J., & Vaughan, T. A. Fundamentals of risk and insurance. John Wiley & Sons.*
- *Dionne, G. Handbook of insurance. Springer.*
- *Thoyts, R. The theory and practice of insurance. Routledge.*
- *Reavis III, M. W. Insurance: Concepts & coverage. Prentice Hall.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Banking & Insurance**Course Code: BCM330**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Understand the basics of the Indian banking system, including the types of banks and their functions.
2. Analyze the impact of banking reforms like the Narasimham Committee recommendations and Basel Norms.
3. Explore emerging trends in banking, such as E-Banking and Mobile Banking, and evaluate their significance.
4. Comprehend the principles of insurance and the regulatory framework established by the IRDA Act 1999.

Course Content**UNIT I****10 Hours**

Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Functions of RBI, Monetary Policies and Techniques of Credit Control.

UNIT II**11 Hours**

Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Introduction to Basel Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

UNIT III**13 Hours**

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS& NEFT) and Core Banking RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.

Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance

UNIT IV**11 Hours**

Principles of Insurance Contract-Features of Life and Nonlife Insurance

Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA Composition and Grievance Mechanism and Insurance Ombudsman

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Question, Team Teaching

Suggested Readings

- *M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan Chand and Sons.*
- *James L Athearn: Risk and Insurance, West Publication Co.*
- *Nalini Prava Tripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.*
- *PAS Mani: Life Insurance in India, Western Printers and Publication. Insurance & Risk*
- *Management – Dr. P.K. Gupta, Himalaya Publishing House, Delhi.*
- *Banking Law and Practice Maheshwari, S.N. and Maheshwari, S.K., Kalyani Publishers, New Delhi.*
- *Emerging Trends in the Banking Sector, Mittal R.K., Saini A.K. & Dhingra Sanjay, Macmillan, New Delhi.*
- *Madhu Vij: Management of Financial Institutions in India, Anmol Publications.*
- *U.C. Patnaik: Rural Banking in India, Anmol Publications.*
- *Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya Publishing House.*
- *V.K. Gupta: Management of Financial Institutions in India, Radha Publications*
- *G. Ramesh Babu: Management of Financial Institutions in India, Craft Publishing Company.*
- *Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Research Methods**Course Code: OEC006**

L	T	P	Cr.
2	0	0	2

Total Hours: 30**Learning Outcomes**

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

1. Understand meaning and scope of business research.
2. Familiarize with research terminologies and various types of research design.
3. Get an insight into various scaling techniques and sources of data collection.
4. Get acquainted with various techniques of data analysis and its implications.

Course Content**UNIT I****07 Hours**

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

UNIT II**07 Hours**

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

UNIT III**07 Hours**

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

UNIT IV**09 Hours**

Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot;

Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi- square test); Report Writing- types and format.

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

Suggested Readings

- *Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.*
- *Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.*
- *Kothari, C.R. (Publisher: New Age International Pvt Ltd Publishers)*
- *Creswell, John W., and J. David Creswell (Publisher: SAGE Publications, Inc.)*
- *Neuman, W. Lawrence (Publisher: Pearson)*
- *Kumar, Ranjit (Publisher: SAGE Publications Ltd.)*
- *Gorard, Stephen (Publisher: SAGE Publications Ltd.)*
- *Cochran, William G. (Publisher: Wiley)*
- *Kish, Leslie (Publisher: Wiley)*
- *Miles, Matthew B., A. Michael Huberman, and Johnny Saldana (Publisher: SAGE Publications, Inc.)*
- *Goodman, Kenneth W. (Publisher: Oxford University Press)*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Stock Market Operations**Course Code: OEC031**

L	T	P	Cr.
2	0	0	2

Total Hours: 30**Learning Outcomes**

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

1. Understand financial markets and securities.
2. Apply basic investment principles and analysis techniques.
3. Utilize technical analysis and grasp market efficiency concepts.
4. Develop trading strategies and practice risk management.

Course Content**UNIT I****06 Hours**

Introduction to Stock Markets and Investment Basics: Overview of financial markets and types of securities. Introduction to stocks and equities, Basic investment principles, risk, and return concepts

UNIT II**08 Hours**

Fundamental Analysis and Valuation: Understanding financial statements (Income Statement, Balance Sheet, Cash Flow Statement). Ratio analysis (liquidity, profitability, solvency, efficiency), Company valuation methods (DCF, P/E ratio, P/B ratio)

UNIT III**08 Hours**

Technical Analysis and Market Efficiency: Introduction to technical analysis. Chart patterns, moving averages, and trend analysis. Support and resistance levels, indicators (RSI, MACD, Stochastic), Efficient Market Hypothesis (EMH) and behavioral finance concepts

UNIT IV**08 Hours**

Trading Strategies and Risk Management: Types of trading strategies (day trading, swing trading, value investing). Position sizing, portfolio allocation, and risk management, Stop-loss and take-profit strategies, hedging techniques

Transaction Mode

Lectures and Presentations, Hands-on Trading Simulations, Interactive Discussions and Case Studies, Hands-on Trading

Simulations, Guest Speakers, Mock Trading Competitions, Interactive Self-Paced Learning.

Suggested Readings

- *"Security Analysis" by Benjamin Graham and David Dodd*
- *"The Intelligent Investor" by Benjamin Graham*
- *"Technical Analysis of the Financial Markets" by John J. Murphy*
- *"A Random Walk Down Wall Street" by Burton G. Malkiel*
- *Financial news sources (Bloomberg, CNBC, Financial Times)*
- *Online trading platforms for practical exercises and simulations*
- *Khan, M.Y, Financial System, (Tata McGraw Hill: New Delhi) 2.*
- *Machiraju, Indian Financial System (Vikas: New Delhi)*
- *Depository Operations (Module) Workbook by National Stock Exchange of India Ltd.*
- *Financial Markets: Beginners (Module) by National Stock Exchange of India Ltd.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Psychology for Managers**Course Code: OEC028**

L	T	P	Cr.
2	0	0	2

Total Hours: 30**Learning Outcomes**

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

1. Analyze components, sources, and measurement of attitudes, as well as understand individual behavior and its influencing factors
2. Evaluate theories of motivation, perception, and learning, and their applications in the workplace
3. Assess theories of personality and their applications, understand interpersonal behavior and group dynamics, and analyze diversity and cross-cultural issues
4. Apply effective communication, leadership theories, conflict resolution strategies, and stress management techniques in management

Course Content**UNIT I****07 Hours**

Psychology for Managers: Basic principles and concepts of psychology, Attitudes, and Values: Components, Sources and Measurement of Attitudes. Concept, Sources, and Types of Values, Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

UNIT II**08 Hours**

Motivation, Perception, and Learning: Theories of motivation and their applications in the workplace. Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions, Perception and its influence on managerial decision-making. Learning, and its relevance to employee training and development, Theories of Learning.

UNIT III**08 Hours**

Personality and Social Behavior: Theories of personality and their applications in the workplace, Determinants of personality. Inter-Personal Behaviour and Transactional Analysis (TA)
Social behavior in organizations and group dynamics, Diversity and cross-cultural issues in the workplace

UNIT IV

07 Hours

Applying Psychological Principles in Management: Effective communication and leadership, Leadership Styles, Models and Theories of Leadership, Types of Conflict, Conflict resolution and negotiation, Stress management and employee well-being

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- Baron, R. A., & Greenberg, J. *Behavior in Organizations: Understanding and Managing the Human Side of Work*. Pearson Education.
- Luthans, F., & Youssef, C. M. *Positive psychological capital in the workplace: A critical reflection*. *Journal of Organizational Behavior*, 38(3), 387-392.
- Maslow, A. H. *A theory of human motivation*. Simon and Schuster.
- Robbins, S. P., Coulter, M., DeCenzo, D. A., & Woods, M. *Management*. Pearson Education.
- Schneider, B., & Barbera, K. M. *The Oxford Handbook of Organizational Climate and Culture*. Oxford University Press.
- Selye, H. *The stress of life*. McGraw-Hill Education.

Note: The latest editions of the mentioned books are suggested to be followed.

SEMESTER-IV**Course Title: Income Tax: Principles and Practices****Course Code: BCM417**

L	T	P	Cr.
4	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Understand the basic concepts of Direct Taxation
2. Understand the calculation of Income from various resources.
3. Demonstrate competence in aggregating income and applying set-off and carry-forward mechanisms for losses
4. Calculating the tax liability of individuals based on their total income, understanding the progressive tax rates and applicable exemptions, deductions, and rebates.

Course Content**UNIT I****14 Hours**

Income Tax Act 1961: Basic Introduction, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

UNIT II**16 Hours**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, Profits and gains from Business and Profession

UNIT III**15 Hours**

Income from Short term and long-term capital gains; income from other sources

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income.

UNIT IV**15 Hours**

Computation of total income of Individual; Tax liability of an individual; Income Tax Authorities, Procedure of Assessment; Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Singhania, V. K., & Singhania, D. Students' Guide to Income Tax Including GST: AY (latest ed.). Taxmann Publications.*
- *Giridharan, R. Direct Taxes Law and Practice: A Comprehensive Study.*
- *LexisNexis.*
- *Mehrotra, H.C., & Goyal, S.P. Income Tax Law and Accounts. Agra: Sahitya Bhawan Publications.*
- *Ahuja, G., & Gupta, R. Income Tax. New Delhi: Bharat Publications.*
- *Ahuja, G. K. Direct Taxation: Law and Practice. Bharat Law House.*
- *Tandon, A. International Taxation in a Nutshell. Wolters Kluwer.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Cost Accounting**Course Code: BCM418**

L	T	P	Cr.
4	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Apply the concepts and principles of cost accounting
2. Comprehend the fundamentals of contract costing and process costing, facilitating effective cost analysis and control in industries with continuous production processes.
3. Understanding the principle of marginal costing and various concepts their managerial applications, enabling effective cost control and profit optimization strategies in business operations.
4. Create and use budgets and standard costing systems to control costs

Course Content**UNIT I****11 Hours**

Cost Accounting: Nature, Scope, and Advantages, Installation of Costing System, Difference between Cost and Financial Accounting, Material, Labour and other Expenses, Classification of Cost, Types of Costs and Preparation of Cost Sheet.

UNIT II**16 Hours**

Contract Costing- Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.

Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains, Inter process profits and equivalent production

UNIT III**17 Hours**

Reconciliation of Cost & Financial accounts Marginal Costing- Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.

UNIT IV**16 Hours**

Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing

Variance Analysis – Material, Labour and Overheads Variances only

Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control, Advantages and disadvantages of Budgetary Control, Types of Budget.

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

Suggested Readings

- Horngren, C. T., Datar, S. M., & Rajan, M. V. *Cost accounting: A managerial emphasis*. Pearson Education.
- Hilton, R. W. *Managerial accounting*. McGraw-Hill Education.
- Maher, M. W., & Stickney, C. P. *Managerial accounting: An introduction to concepts, methods, and uses*. Cengage Learning.
- Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. *Managerial accounting: Tools for business decision making*. Wiley.
- Hansen, D. R., & Mowen, M. M. *Cost management: Accounting and control*. Cengage Learning.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. *Managerial accounting*. McGraw-Hill Education.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Research Practices**Course Code: BCM419**

L	T	P	Cr.
4	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Understand meaning and scope of business research.
2. Familiarize with research terminologies and various types of research design.
3. Get an insight into various scaling techniques and sources of data collection.
4. Get acquainted with various techniques of data analysis and its implications, have basic learning of analytics in business.

Course Content**UNIT I****14 Hours**

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

UNIT II**14 Hours**

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

UNIT III**15 Hours**

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

UNIT IV**17 Hours**

Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis

testing (t, z, F and Chi- square test); Report Writing- types and format.

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

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

Suggested Readings

- *Kothari, C.R. (Publisher: New Age International Pvt Ltd Publishers)*
- *Creswell, John W., and J. David Creswell (Publisher: SAGE Publications, Inc.)*
- *Neuman, W. Lawrence (Publisher: Pearson)*
- *Kumar, Ranjit (Publisher: SAGE Publications Ltd.)*
- *Gorard, Stephen (Publisher: SAGE Publications Ltd.)*
- *Cochran, William G. (Publisher: Wiley)*
- *Kish, Leslie (Publisher: Wiley)*
- *Miles, Matthew B., A. Michael Huberman, and Johnny Saldana (Publisher: SAGE Publications, Inc.)*
- *Goodman, Kenneth W. (Publisher: Oxford University Press)*
- *Albright, S.C., Wayne, L., Winston, W.L., Business Analytics: Data Analysis and Decision making (5th edition), Cengage Learning Limited.*
- *Lawrence Neuman, W., Social Research Methods: Quantitative and Qualitative Approaches, Pearson*
- *Pattern, M.L., Newhart, M., Understanding Research Methods: An Overview of the Essentials, Routledge*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Performance Appraisal and Management**Course Code: BCM420**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

After completion of this course, the learner will be able to:

1. Examine the importance of performance appraisal and management in achieving organizational goals and improving employee performance.
2. Analyze and explain the key concepts, theories, and models related to performance appraisal and management.
3. Develop skills in setting SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) performance goals.
4. Apply various performance measurement techniques and metrics to assess individual and team performance.

Course Contents**Unit I****12 Hours**

Performance Appraisal and Management, Evolution of performance management practices, Legal and ethical considerations. Performance Goals and Planning, Setting SMART performance goals

Unit II 13 Hours

Performance Measurement and Metrics: Identifying and selecting performance metrics, Key performance indicators (KPIs) and balanced scorecards, Performance dashboards and tracking systems. Feedback and Coaching: Providing constructive feedback for performance improvement, Coaching techniques and skills, Developing coaching plans and strategies

Unit III**10 Hours**

Performance Evaluation Methods, Traditional methods: rating scales, ranking, and forced distribution, Modern approaches: behavioral observation scales, critical incidents, and 360-degree feedback. Self-assessment and peer evaluation

Unit IV**10 Hours**

Performance Appraisal Process, Addressing Biases and Challenges in Performance Appraisal, Performance-Based Rewards and Recognition, Evaluating and Enhancing Performance Management Systems. Emerging Trends in Performance Appraisal and Management, Technology-enabled performance management tools.

Transactional Mode: Group discussion, Active participation, Cooperative

Teaching, Case based Teaching, Case Analysis, Quiz, Open talk, Question, One minute

Suggested Readings

- *Aguinis, H. (2018). Performance Management (4th ed.). Pearson.*
- *Pulakos, E. D. (2009). Performance Management: A New Approach for Driving Business Results. Wiley.*
- *Bernardin, H. J., & Beatty, R. W. (2011). Performance Appraisal: Assessing Human Behavior at Work (9th ed.). Pearson.*
- *Coens, T., & Jenkins, M. (2000). Abolishing Performance Appraisals: Why They Backfire and What to Do Instead. Berrett-Koehler Publishers.*

Course Title: Security Analysis and Portfolio Management**Course Code: BCM413**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Analyze the principles of security analysis and portfolio management.
2. Evaluate securities by analyzing the relationship between risk and return, understanding the different types and measurement of risk, and recognizing the trade-off between risk and return.
3. Understanding the portfolio management using various models.
4. Examine the ethical and legal issues in investment management.

Course Content**UNIT I****12 Hours**

Security Analysis and Portfolio Management: Overview and the investment management industry, Investment –Nature, Objectives and Process. Investment Avenues/ Alternatives, Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors

UNIT II**10 Hours**

Security Analysis: Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

Investment Analysis: Fundamental Analysis – Economic, Industry and Company Analysis.

Technical Analysis, Fundamental v/s Technical Analysis

UNIT III**11 Hours**

Portfolio Management – Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Markowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Security Market Line.

UNIT IV**12 Hours**

Portfolio Performance Evaluation and Revision, Global Investing – Benefits and Options for Global Investment. Ethical and Legal

Issues in Investment Management: Overview of ethical and legal issues in investment management Code of ethics for investment professionals, Insider trading and other illegal activities, Fiduciary responsibilities of investment professionals

Transaction Mode

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

Suggested Readings

- *Fischer, D.E., & Jordan, R.J. Security Analysis and Portfolio Management. Prentice Hall India.*
- *Punithavathy Pandian. Security Analysis and Portfolio Management. Vikas Publishing House Pvt. Ltd.*
- *Pring, M. Technical Analysis Explained. McGraw Hill.*
- *Avadhani, V.A. Investment and Securities Market in India. Himalaya Publishing House.*
- *French, D. Security and Portfolio Analysis. Merrill Publishing Co.*
- *Singh, P. Investment Management. Himalaya Publishing.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Financial Markets and Institutions
Course Code: BCM414

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Understand the different types of financial institutions and their roles in the financial system.
2. Analyze the Evolution of Financial System.
3. Evaluate the regulatory framework governing financial markets, role of financial institutions
4. Apply the Nature and Role, Functions, Distinction between Money market and Capital Market

Course Content

UNIT I

13 Hours

Financial Markets and Institutions: Overview of financial markets and institutions, Types of financial markets and their characteristics, Functions of financial markets

UNIT II

12 Hours

Financial Institutions: Role of financial institutions in the financial system, Evolution of Financial System in India, Financial System and Economic Development Types of financial institutions, Functions of financial institutions.

UNIT III

10 Hours

Meaning, functions, role of financial institutions; Impact of credit crisis on financial institutions; Reserve Bank of India- Functions and role, organisation & management; Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India

UNIT IV

10 Hours

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

Transaction Mode

Problem solving learning, Gamification, Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical through social media, Mock Exercise

Suggested Readings

- *Mishkin, F. S., & Eakins, S. G. Financial markets and institutions. Pearson.*
- *Fabozzi, F. J., Modigliani, F., & Jones, F. J. Foundations of financial markets and institutions. Prentice Hall.*
- *Saunders, A., & Cornett, M. M. Financial institutions management: A risk management approach. McGraw-Hill Education.*
- *Hull, J. C. Options, futures, and other derivatives. Pearson.*
- *Madura, J. Financial markets and institutions. Cengage Learning.*
- *Mishkin, F. S., & Strahan, P. E. The economics of money, banking and financial markets. Pearson.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Financial Services
Course Code: BCM421

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Demonstrate in-depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services
2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector
3. Evaluate and create strategies to promote financial products and services.
4. Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.

Course Content

UNIT I

10 Hours

Financial Services: salient features, scope and problems; mutual funds; venture capital financing; regulatory and theoretical framework of leasing. Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets– Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities –Financial Services Sector Problems and Reforms.

UNIT II

11 Hours

Credit rating; factoring and forfeiting; housing finance; merger/amalgamation and acquisition/takeover; debt securitization, Leasing-concept and development of leasing, business difference between leasing & hire purchase, types of leasing business, advantages to lessor and lessee. Factoring - development of factoring types & importance, procedural aspects in factoring, financial aspects, prospects of factoring in India.

UNIT III

12 Hours

Plastic Money — Concept and different forms of plastic money - credit and debit cards, pros and cons. Credit process followed by credit card organizations. Factors affecting utilization of plastic money in India, Credit rating - the concept and objective of credit rating, various credit rating agencies in India and International credit rating agencies, factors affecting credit rating & procedural

aspects, Venture capital Call money market: introduction, meaning, participation, location, volume of call loans, call rates, recent developments.

UNIT IV

12 Hours

Treasury bill market-introduction, 91 days, 182 days' treasury bill market, Commercial Bill market - introduction, bills of exchange, size of market, schemes, rates, factors Behind inter development Market for CPs and CDs: introduction, interest rate determination, Discount market and market for financial guarantees. Depository: Introduction, Concept, depository participants, functioning of depository systems, Demat, Demat, process of switching over to depository systems, benefits, depository systems in India.

Transaction Mode

Demonstration, Question, Peer Demonstration, Project based learning, Evaluation of Practical

Suggested Readings

- Khan, M. Y. *Financial services: Principles and practices (4th ed.)*. McGraw-Hill Education.
- Pathak, B. V. *The Indian financial system: Markets, institutions, and services (4th ed.)*. Pearson Education India.
- Mishkin, F. S., & Eakins, S. G. *Financial markets and institutions (9th ed.)*. Pearson.
- Thomas, L. C., Crook, J., & Edelman, D. B. *Credit scoring and its applications (2nd ed.)*. SIAM.
- Datta, C. R. *Leasing and hire purchase (2nd ed.)*. Taxmann Publications Pvt. Ltd.
- Mills, S. *Factoring: The law and practice of invoice finance (3rd ed.)*. Bloomsbury Professional.
- Morgan, J. P. *Credit cards and plastic money*. Oxford University Press.
- Ong, M. K. *Credit ratings: Methodologies, rationale, and default risk (2nd ed.)*. Risk Books.
- Kumar, R. *Venture capital financing in India*. SAGE Publications India.
- Caprio, G. *The treasury bill market: Structure, functioning, and development*. Cambridge University Press.
- Choudhry, M. *Commercial paper, commercial bills, and certificates of deposit*. Wiley Finance.

Course Title: Entrepreneurship and Small Business Management
Course Code: BCM415

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Evaluate concept and theories of entrepreneurial.
2. Develop a comprehensive business plan by creating a strategic vision and mission and outlining operational and organizational structures.
3. Evaluate about the Small scale industries and the role played by SSI
4. Analyses the case studies of Entrepreneurs for better learning

Course Content

UNIT I

12 Hours

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics

Entrepreneurial mindset, Factors Influencing Entrepreneurship
 Legal issues for Entrepreneur: Intellectual property rights: Copyrights, Trademarks, Trade secrets, Patents.

The distinction between manager and entrepreneur, Distinction between entrepreneur and intrapreneur

Innovation- meaning, features, and need Social and commercial entrepreneurship, Women Entrepreneurship- Problems Faced, Role of Government to promote Women Entrepreneurship, Socio-economic Environment.

UNIT II

10 Hours

Business Planning, Entrepreneurial Development Programmes-- their Relevance and Achievement, Role of Government in Organizing EDPs, MSMEs

–Definition, Registration process, and its procedure, Benefits of registration. MSMEs-Seed Bed of Entrepreneurship; Start up Its Concept, steps, and Need, Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

UNIT III

10 Hours

Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital

investment, ownership patterns - Importance and the role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's. Logistics management—meaning, features, and its role in business enterprises, Role of MSMEs in the National Economy; Role of E-commerce and M-commerce in promoting small business, Small Business and Modern Technology, Tax Exemptions, Considerations/tax benefits to MSMEs; MSME'S

UNIT IV

13 Hours

Project Work

1. Analysis of successful entrepreneurial ventures
2. Understanding the life of celebrated and unsung entrepreneurs
3. Study Gandhi's Trusteeship model through the Corporate Social Responsibility/Corporate Governance orientation of companies.
4. Study the online business models and role of e-commerce and m-commerce
5. Study of the Indian model of businesses along with shades of business in urban and rural areas
6. Study the role of demographic, psychographic, political, competitive, and environmental factors in business
7. Study of Dabbawallas and mathematical reasoning
8. Writing a business plan
9. Lessons learned and best practices
10. Guest lecturers from successful entrepreneurs

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Readings

- Misra, S., & Suri, R. *Entrepreneurship: Small Business and Start-ups in India*. Oxford University Press.
- Dey, S. K., & Sarkar, S. *Entrepreneurship and Small Business Management: Indian Context*. McGraw Hill Education.
- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship and Small Business Management*. McGraw-Hill Education.
- Kuratko, D. F. *Entrepreneurship: Theory, Process, and Practice*. Cengage Learning.
- Zimmerer, T. W., Scarborough, N. M., & Wilson, D. L. *Essentials of Entrepreneurship and Small Business Management*. Pearson.

- *Barringer, B. R., & Ireland, R. D. Entrepreneurship: Successfully Launching New Ventures. Pearson.*
- *Scarborough, N. M., & Cornwall, J. R. Essentials of Entrepreneurship and Small Business Management: Global Edition. Pearson.*
- *Katz, J. A., & Green, R. P. Entrepreneurial Small Business. McGraw-Hill Education.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Corporate Governance & Business Ethics**Course Code: BCM422**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Acquire conceptual understanding of Corporate Governance
2. Understand various Corporate Governance Committees and models
3. Acquire understanding of the concept of Corporate Social Responsibility
4. Acquire conceptual understanding of Business Ethics

Course Content**UNIT I****10 Hours**

Corporate Governance, Evolution & Significance, Meaning, Definition, Evolution Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance, Essentials of Corporate Governance, Objectives of Corporate Governance, Benefits and Limitations of Corporate Governance, Structure and Theories

UNIT II**11 Hours**

Corporate Governance Committees and Models, CG Committees: Cadbury Committee, Greenbury Committee, Hampel Committee, Sarbanes – Oxley Act, 2002, Blue Ribbon Committee, King Committee, Kumara Mangalam Birla Committee, Narayan Murthy Committee, CII Task Force Committee – CG Models: Anglo American, German, Japanese and Indian Model.

UNIT III**12 Hours**

Corporate Governance and Social Responsibility, Corporate Social Reporting – Meaning – Types of CSR – Role of CSR towards Society – Employees, Government Stakeholders and Consumers – Nature of CSR – CSR Principles and Strategies – Models – Best Practices of CSR.

UNIT IV**12 Hours**

Introduction to Business Ethics, Meaning, Definition, Origin of ethics, The nature of ethics, purpose of ethics, Ethics and moral, classification of Ethics –Business ethics,

Relationship between business and ethics, Need for business Ethics.

Transaction Mode

Brain storming, Role play, Demonstration, Panel Discussions, Gamification, Cooperative learning.

Suggested Readings

1. K. Viyyanna Rao, Dr. G. Nagaraju I.K., *Business Ethics and Corporate Governance*, (2017), International Publishing House Pvt. Ltd,
2. BholanathDutta and S.K. Podder, *Corporate Governance*, (2014), , Vision Book house,
3. .R.V.Badi N.V. Badi ,*Business Ethics*, (2005) 2ND Edition, Vrinda Publication pvt Ltd
4. C.S.V. Murthy, *Business Ethics and Corporate Governance*, Reprint 2013– Himalaya Publication
5. H.R. Machiraju, *Corporate Governance*, (2004), Himalaya Publication House
6. C.S.V. Murthy, *Business Ethics, Text & Cases 2010*,– Himalaya Publication
7. Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S., *Business Ethics –Takur Publishers*, 2015, Bangalore
8. 10. Daniel Alburquerque, *Business Ethics: Principles and Practices*, Oxford Higher Education.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Business Sustainability & Growth
Course Code: BCM416

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Understand the concept of business sustainability and its significance in achieving long-term growth.
2. Analyze and assess the environmental, social, and economic dimensions of sustainability and their implications for business operations.
3. Apply sustainable principles and innovative approaches to develop business solutions that promote sustainability and growth.
4. Evaluate the sustainable performance of organizations using appropriate metrics and tools.

Course Content

UNIT I

10 Hours

Business Sustainability: importance, Triple bottom line: environmental, social, and economic dimensions' Sustainable development goals.

Environmental Sustainability: Climate change and its impact on business, Energy efficiency, and renewable energy, Waste management and recycling, Sustainable supply chain management.

UNIT II

11 Hours

Social Sustainability: Corporate social responsibility, Stakeholder engagement, and management, Diversity and inclusion in the workplace, Ethical considerations in business.

Economic Sustainability: Sustainable business models, Sustainable finance, and investment, Circular economy, Sustainable entrepreneurship.

UNIT III

12 Hours

Sustainable Marketing and Communication: Green marketing and consumer behavior, Sustainable branding and storytelling, Communication strategies for sustainability.

Innovation for Sustainability: Sustainable product and service innovation, Design thinking and sustainable innovation, Technology and digitalization for sustainability

UNIT IV

12 Hours

Measuring Sustainable Performance: Key performance indicators for sustainability, Sustainability reporting and transparency, Impact assessment and life cycle analysis, Certification, and standards for sustainability.

Case Studies and Best Practices: Analysis of real-world examples of sustainable businesses, Lessons learned, and best practices in business sustainability.

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay Demonstration, Project-based learning, Team Teaching.

Suggested Readings

- Elkington, J. *The triple bottom line: How today's best-run companies are achieving economic, social, and environmental success - and how you can too.* Routledge.
- Epstein, M. J., & Buhovac, A. R. *Making sustainability work: best practices in managing and measuring corporate social, environmental, and economic impacts.* Berrett-Koehler Publishers.
- Hart, S. L. *Sustainable Value: How the world's leading companies are doing well by doing good.* Stanford University Press.
- Laszlo, C., & Zhexembayeva, N. *Embedded sustainability: The next big competitive advantage.* Stanford University Press.
- Schaltegger, S., & Wagner, M. *Sustainable entrepreneurship and innovation.* Routledge.
- Smith, B., & Colander, D. C. *A better planet: 40 big ideas for a sustainable future.* Yale University Press.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Human Value and Moral Development
Course Code: BCM408

L	T	P	Cr.
2	0	0	2

Total Hours: 30

Learning Outcomes

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

1. Analyze the content and process of self-exploration in value education, understand happiness and prosperity, and living in harmony at various levels
2. Evaluate the needs of self and body, practicing self-discipline and maintaining health, and ensuring harmony in life
3. Assess values in human relationships, understanding justice and its fulfillment for mutual happiness, and recognizing trust and respect as foundational values
4. Apply natural acceptance of human values, understand ethical human conduct, and demonstrating competence in professional ethics

Course Content

UNIT I

07 Hours

Value Education, Self-Exploration–content and process; ‘Natural Acceptance’ and Experiential Validation, Happiness and Prosperity, Right understanding Relationship and Physical Facilities- Understanding Happiness and Prosperity correctly, understanding and living in harmony at various levels

UNIT II

08 Hours

Needs of Self (‘I’) and ‘Body’ – Sukh (Happiness), and Suvidha (Convenience), activities of ‘I’ and harmony in ‘I’, Sanyam (Self-discipline) and Swasthya (Health), correct appraisal of Physical needs, Programs to ensure Sanyam (Self-discipline) and Health.

UNIT III

07 Hours

Values in a human-human relationship; the meaning of Justice (nine universal values in relationships) and program for its fulfillment to ensure mutual happiness; Trust and Respect as the foundational values of relationship

UNIT IV

08 Hours

Natural acceptance of human values Definitiveness of Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order, Competence in professional ethics: a. Ability to utilize professional competence for augmenting universal human order b. Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems, c. Ability to identify and develop appropriate technologies

Transaction Mode

Visualization, Group discussion, Role-play, Dialogue, Group Discussion, Brainstorming, Video-based Teaching, Open talk

Suggested Readings

- *Vilkka, L. The intrinsic value of nature. Brill.*
- *Radhakrishna, G. Human Values in Legal Professionals' Springer, Cham.*
- *Banks, S. Ethics and values in social work. Bloomsbury Publishing.*
- *Brooks, L. J., & Dunn, P. Business and professional ethics. Cengage Learning.*

Note: The latest editions of the mentioned books are suggested to be followed.

SEMESTER-V**Course Title: GST: Principles & Practices****Course Code: BCM512**

L	T	P	Cr.
4	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Understand the concept of GST, Pre and post regime.
2. Familiarize with administration aspects such as GST officers, CGST/SGST levy, composition scheme, and input tax credit.
3. Comprehend the IGST Act, covering definitions, levy, collection, exemptions, and valuation.
4. Grasp essential GST concepts including GST portal

Course Content**UNIT I****15 Hours**

Understanding of Basics of GST- Tax structure in India: Direct and Indirect taxes, Overview of Goods and services tax

Implementation of GST: GST Council, Reasons for GST introduction: Pros & Cons, Registration: Persons liable for Registration- Procedure of registration- Exemption from Registration.

UNIT II**14 Hours**

Administration: Officers under GST- their appointment and powers, Levy and collection of CGST/ SGST, Composition levy scheme, Input tax credit (Simple problems) Time of supply, Tax invoice, Credit and debit notes.

UNIT III**18 Hours**

IGST Act, 2017: Definitions- Supplies in the course of interstate trade or commerce- Supplies in the course of intra state trade or commerce- Levy and collection of IGST- Place of supply, Exemption from GST,

Value of supply: Computation of taxable value & tax liability- Valuation rules.

UNIT IV**13 Hours**

Returns and Payment under GST, Refund of taxes, Offences and penalties,

GST portal: GSTN, GSP's and ASP's.

Transaction Mode

Case based Teaching, Demonstration, Gamification, Cooperative learning, Group discussion, experiential learning, and Active participation

Suggested Readings

- *The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) 12th April, 2017) published in The Gazette of India dated 12th April,2017.*
- *Taxmann's GST Ready Reckoner Updated till 18th June,2017.*
- *Taxmann's GST Manual-Enforced w.e.f.1.7.2017.*
- *GST Ready Reckoner by CA Kesha R Garg, Bharat Law House,Delhi.*
- *Goods and Services Tax in India ----- Notifications by Government of India*
- *GST Bill2012 7. Integrated Goods and Services Tax Act2017*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Management Accounting
Course Code: BCM501

L	T	P	Cr.
4	0	0	4

Total Hours: 60

Learning Outcomes

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

1. Acquire knowledge and understanding of nature, purpose and scope of managerial information.
2. Analyse and provide recommendations to improve the Analyze and interpret financial statements using various methods such as comparative statements, common size statements, and trend analysis.
3. Understand the concept of fund flow analysis and cash flow analysis, and its significance in managerial decision-making.
4. Demonstrating the ability to calculate and interpret various ratios to evaluate the financial performance and health of an organization accurately.

Course Content

UNIT I

15 Hours

Management Accounting: Meaning, Definition, Nature, Objectives, Scope, and Functions of Management Accounting, Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

UNIT II

14 Hours

Financial Statements: Concept, Nature, Objectives, Types, Limitations of Financial Statements;
 Analysis and Interpretation of Financial Statements, Methods of Financial Statements Analysis- Comparative Statements, Common size statements, and Trend analysis

UNIT III

16 Hours

Fund Flow Analysis: Concept, Sources and Uses of Funds, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.
 Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.

UNIT IV

15 Hours

Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Transaction Mode

E- Monitoring, flipped teaching, Gamification, Role Play, Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions

Suggested Readings

- Drury, C. (2018). *Cost and management accounting*. Cengage Learning.
- Fleischman, R., & McLean, T. (2020). *Management accounting: Theory and practice*. Routledge.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.
- Anthony, R., & Reece, R. *Principles of Management Accounting*. Richard D. Irwin Inc., Illinois.
- Khan, M. Y., & Jain, P. K. *Management Accounting*. Tata McGraw Hill, New Delhi.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Internship (4 Weeks)**Course Code: BCM503**

L	T	P	Cr.
0	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Apply practical work experience in their field of study and theoretical knowledge in real-world situations.
2. Connect with experienced professionals in their field and learn about job opportunities and gain insights into the industry.
3. Apply theoretical knowledge gained in their academic studies to real-world situations and understand the practical implications of their academic knowledge.
4. Gain exposure to various industries and understand the different career paths available to them in their field of study.

Course Content

The Internship course is a 4-week program (160 Hours) designed to provide students with hands-on experience working in a professional environment, allowing them to apply their knowledge and skills to real-world situations. Through this program, students shall get the opportunity to work with experienced professionals and gain exposure to various industries, developing their communication, time management, and teamwork skills.

Note: The students will collect NOC from the university before going to the internship.

Transaction Mode

Peer Demonstration, Field Visit, Role Play, Apprenticeship
Evaluation Criteria

- A. First Week Attendance and Report is taken from the industry where internee joins: 10 Marks
- B. Second Week Attendance and Report is taken from the industry where internee joins: 10 Marks
- C. Third Week Attendance and Report is taken from the industry where internee joins: 10 Marks
- D. Fourth Week Attendance and Report is taken from the industry where internee joins: 10 Marks
- E. Internship completion certificate duly stamped and signed by the industry where internee joins: 20 Marks
- F. Viva Voce (Department will hold it with one external expert): 20 Marks
- G. Submission of Training report: 20 Marks

Course Title: E-Commerce**Course Code: BCM512**

L	T	P	Cr.
2	0	0	2

Total Hours: 30**Learning Outcomes**

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

1. Understand the concepts and technologies used in e-commerce.
2. Examine different e-commerce business models and evaluate their effectiveness.
3. Design and implement effective e-commerce strategies for businesses.
4. Analyse emerging trends and technologies in e-commerce.

Course Content**UNIT I****07 Hours**

E-commerce: Definition of e-commerce, History and development of e-commerce, – E-commerce v/s Traditional Commerce- E-Business & E-Commerce Types of e-commerce business models, the role of technology in e-commerce. Impacts, Challenges & Limitations of E-Commerce

UNIT II**08 Hours**

E-commerce Business Strategies: Developing an e-commerce strategy, Website design and usability, E-commerce marketing and advertising, Business models of E-Commerce

UNIT III**08 Hours**

E-commerce Security and Legal Issues: Online security and privacy, E-commerce payment systems, Legal and ethical issues in e-commerce, Intellectual property and copyright. Solutions to security issues – Biometrics – Types of biometrics

UNIT IV**07 Hours**

Emerging Trends in E-commerce: Mobile commerce, social commerce, Virtual reality commerce, Future trends in e-commerce, Regulatory framework of E-commerce

Transaction Mode

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

Suggested Readings

- *Laudon, K. C., & Traver, C. G. E-commerce. Pearson Education Limited.*
- *Turban, E., & King, D. Electronic commerce: A managerial and social networks perspective. Springer.*
- *Rayport, J. F., & Jaworski, B. J. Introduction to e-commerce. McGraw-Hill Education.*
- *Chaffey, D. E-business and e-commerce management: Strategy, implementation and practice. Pearson Education Limited.*
- *Kalakota, R., & Whinston, A. B. Electronic commerce: A manager's guide. Routledge.*
- *Lee-Kelley, L., & Sanzogni, L. E-commerce and entrepreneurship: Theory and practice. Routledge.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: MOOC
Course Code: BCM599

L	T	P	Cr.
0	0	0	2

Total Hours: 45

Course Content

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

Transaction Mode

Online Teaching

Course Title: Auditing
Course Code: BCM502

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Examine the nature and purpose of auditing and assurance services.
2. Examine about the verifications & liabilities of Auditor
3. Analyze about the duties of Auditor, Areas of Audit.
4. Evaluate the nature of meetings, role of Company Secretary

Course Content

UNIT I

12 Hours

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.. Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.

UNIT II

12 Hours

Verification and Valuation of Assets & Liabilities, Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).

UNIT III

10 Hours

Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities - Audit Committee - Auditor's Report - Contents and Types - Auditor's certificates Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing

UNIT IV

11 Hours

Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Secretarial Practice: Definition

of Company Secretary, Qualification of Company Secretary, before, during and after Meetings.

Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

Suggested Readings

- *Dinkar, P. Principles and Practice of Auditing. New Delhi: Sultan Chand and Sons.*
- *Institute of Chartered Accountants of India. Auditing and Assurance Standards. New Delhi: ICAI.*
- *Gupta, K., & Arora, A. Fundamentals of Auditing. New Delhi: Tata Mc-GrawHill Publishing Co. Ltd.*
- *Ghatalia, S.V. Practical Auditing. New Delhi: Allied Publishers Private Ltd.*
- *Kapoor, N.D. Secretarial Practice. New Delhi: Sultan Chand and Sons.*
- *Kuchal, M.C. Secretarial Practice. New Delhi: Vikas Publishing.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Financial Reporting Practices
Course Code: BCM509

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Explain the evolution and significance of GAAP and IFRS.
2. Analyze the IASB Framework for Financial Statements Preparation.
3. Compare US GAAP and IFRS accounting standards.
4. Prepare external financial reports for single and combined entities.

Course Content

UNIT I

12 Hours

Introduction to financial reporting: Purpose, stakeholders, and regulatory framework. Generally Accepted Accounting Principles (GAAP): Evolution and Significance. International Financial Reporting Standards (IFRS): Historical background, objectives and importance. The IASB-Framework for the Preparation and Presentation of Financial Statements

UNIT II

11 Hours

Elements of financial statements as per International Financial Reporting Standards: (a) Property, plant, and equipment (b). Intangible assets inventories (c). Construction contracts (d). Liabilities (e). Financial instruments (f). Provisions and contingencies (g). Employment and post-employment benefits (h). Accounting for tax (i). Accounting for agriculture (j). Share-based payment (k). IFRS- 6: Exploration for and evaluation of mineral resources.

UNIT III

11 Hours

Regulatory bodies and reporting requirements: Securities and Exchange Commission (SEC), Financial Accounting Standards Board (FASB), International Accounting Standards Board (IASB). Overview of major accounting standards: US GAAP, IFRS. Recent developments and changes in accounting standards.

UNIT IV

11 Hours

Preparation of external financial reports for single entities as per International Standards (a) Income statements and discontinuing operations (b) Cash flow statements (c) Statement of changes in equity (d) Preparation of external financial reports for combined entities and joint ventures. Emerging issues in financial reporting: Sustainability reporting, integrated reporting, digital financial reporting.

Transaction Mode

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

Suggested Readings

- Alexander, David, Anne Britton, and Ann Jorissen. *"International Financial Reporting and Analysis."* Cengage Learning EMEA, 2018.
- Deegan, Craig. *"Financial Accounting Theory."* McGraw-Hill Education, 2016.
- Elliott, Barry, and Jamie Elliott. *"Financial Accounting and Reporting."* Pearson Education Limited, 2017.
- Leung, Sidney, and Michael D. Akers. *"International Financial Reporting Standards: A Practical Guide."* John Wiley & Sons, 2017.
- Melville, Alan. *"International Financial Reporting: A Practical Guide."* Pearson, 2018.
- Nobes, Christopher, and Robert Parker. *"Comparative International Accounting."* Pearson Education Limited, 2016.
- Pratt, Jamie, and Deryl Northcott. *"Financial Accounting in an Economic Context."* John Wiley & Sons, 2018.
- Stice, Earl K., and James D. Stice. *"Intermediate Accounting."* South-Western Cengage Learning, 2017.
- Walton, Peter. *"Financial Statement Analysis: An International Perspective."* Cengage Learning EMEA, 2018.
- Weil, Roman L., Katherine Schipper, and Jennifer Francis. *"Financial Accounting: An Introduction to Concepts, Methods and Uses."* Cengage Learning, 2013.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Office Management & Secretarial Practices**Course Code: BCM516**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Assess the qualifications and qualities required for an effective office manager
2. Demonstrate the processes involved in handling inward and outward mail, and operate various mailing equipment effectively.
3. Analyze the concept of office automation and mechanization, and utilize different banking facilities and modes of payment.
4. Produce professional documents such as agendas, minutes of meetings, and maintain appointment diaries using modern technology.

Course Content**UNIT I****10 Hours**

Office Management: Meaning, Functions- Primary and Administrative, Importance, duties of office manager, His qualification and Qualities

Filing and Indexing: Meaning, importance, essentials, Centralized and Decentralized filing, classification system, methods and required equipment.

UNIT II**11 Hours**

Mail and Mailing Procedure: Advantages, room equipment and accessories, sorting tables and rack-letter opener, time and date stamps, postal franking machine, addressing machine: Mailing Scales, mailing through post, Courier, email, appending files with email, Inward and outward mail.

UNIT III**13 Hours**

Modern office equipment: concept, office automation, office mechanization, advantages, disadvantages, factors, Kind of Machines.

Banking facilities and Mode of Payments: types of accounts, Passbook and cheque book, forms used in bank, ATM and Money transfer, types of payments handled (postal orders, cheque

(Crossed and Uncrossed), post-dated and pre-dated cheque, stale cheque and dishonored cheque)

UNIT IV

11 Hours

Role of Secretary: definition, appointment, duties and responsibilities, qualification (modern technology and office communication, email, voice mail, internet, multimedia, scanner, video conferencing, web-casting), agenda and minutes of meeting, drafting, fax-massages, maintenance of appointment diary.

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

Suggested Readings

1. Robbins, S. P., & Coulter, M. (2020). *Management*. Pearson.
2. Silver, L. (2018). *File Management Made Simple, Windows Edition: A Practical Guide to Creating, Managing, and Protecting Your Data*. Apress.
3. Senn, J. A. (2017). *Office Automation: Concepts and Tools*. John Wiley & Sons.
4. Kapoor, N. (2019). *Banking Awareness*. McGraw-Hill Education.
5. Stutely, R. (2018). *The Definitive Executive Assistant and Managerial Handbook: A Professional Guide to Leadership for All PAs, Senior Secretaries, Office Managers and Executive Assistants*. Kogan Page.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Production Management
Course Code: BCM514

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Critically evaluate the role of production operations in the development of the enterprise strategy
2. Analyze the relationships between manufacturing operations and marketing in business performance
3. Understand the challenges of management in planning, organizing, directing and controlling production operations in order to meet the objectives of the enterprise
4. Apply a range of problem-solving techniques to make effective decisions

Course Content

UNIT I

10 Hours

Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting, Production Process and Analysis. Capacity Planning and Management, New Product/ Service Design and Development

UNIT II

11 Hours

Facility Location, Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job Through Two Machines) and Network Analysis - PERT/CPM (including Crashing)

UNIT III

12 Hours

Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management.

UNIT IV

12 Hours

Inventory Management Fundamentals: Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT. Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

Transaction Mode

Demonstration, Question, Peer Demonstration, and Project based learning, Evaluation of Practical

Suggested Readings

- *B. Mahadevan “Operations Management Theory & Practice”, Pearson Education.*
- *Kanishka Bedi , “Production & Operations Management”, Oxford Higher Education.*
- *L.J. Krajewski & L.P. Ritzman “Operations Management Processes & Value Chains”, Pearson Education.*
- *B.S. Goel “Production Operation Management”.*
- *Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal,*
- *“Operations Management – For Competitive Advantage”, The McGraw Hill*
- *Companies.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Logistics and Supply Chain Management**Course Code: BCM511**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Analyze the importance and functions of logistics in supply chains, understanding key components, and recognizing logistics providers and reverse logistics
2. Evaluate logistics network design and planning techniques, including facility location decisions, inventory management, and demand forecasting
3. Assess transportation and distribution management strategies, including modes of transportation, freight management, warehousing operations, and materials handling
4. Apply supply chain integration and collaboration methods, including supplier and customer relationship management, collaborative planning, and the role of information technology

Course Content**UNIT I****11 Hours**

Logistics and Supply Chain Management: Overview and Evolution, Importance, Role and Functions of Logistics in Supply Chains, Key Components of Supply Chain Management. Logistics providers (3PL's, 4PL's), reverse logistics, logistics centres.

UNIT II**10 Hours**

Logistics Network Design and Planning: Network Design and Configuration, PERT, CPM. Facility Location Decisions, Inventory Management and Control, Demand Forecasting and Planning

UNIT III**12 Hours**

Transportation and Distribution Management: Modes of Transportation and their Characteristics, Freight Management and Carrier Selection, Routing and Scheduling of Shipments, Last-Mile Delivery and Customer Service
 Warehousing and Materials Handling: Warehouse Operations and Layout Design, Inventory Storage and Control, Materials Handling Equipment and Technologies, Order Fulfilment, and Pick-Pack-Ship Processes

UNIT IV

12 Hours

Supply Chain Integration and Collaboration: Supplier Relationship Management, Customer Relationship Management, Collaborative Planning, Forecasting, Replenishment (CPFR), and Information Technology in Supply Chain Management.

Forwarding: Material requirements planning; economic order quantity (EOQ), determination of safety inventory, SCM networks its features and types, Green SCM, recent trends in global SCM.

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talks, Panel Discussions

Suggested Readings

- Bowersox, D. J., Closs, D. J., & Cooper, M. B. *Supply Chain Logistics Management*. McGraw-Hill Education.
- Chopra, S., & Meindl, P. *Supply Chain Management: Strategy, Planning, and Operation*. Pearson.
- Coyle, J. J., Novack, R. A., Gibson, B., & Bardi, E. J. *Transportation: A Supply Chain Perspective*. Cengage Learning.
- Rushton, A., Croucher, P., & Baker, P. *The Handbook of Logistics and Distribution Management*. Kogan Page.
- Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. *Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies*. McGraw-Hill Education.
- Sunil, C. S., & Peter, M. R. *Supply Chain Management: Strategy, Planning, and Operation*. Springer.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Operations Management
Course Code: BCM517

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Familiarize themselves with the Operations Management concepts
2. Introduce various optimization techniques with a managerial perspective
3. Facilitate the use of Operations Research techniques in managerial decisions.
4. Apply the techniques of path problems in real-life situations.

Course Content

UNIT I

10 Hours

Introduction to Operations Management - Process Planning - Plant Location - Plant Layout - Introduction to Production Planning.

UNIT II

11 Hours

Stages of Development of Operations Research- Applications of Operations Research. Limitations of Operations Research- Introduction to Linear Programming- Graphical Method- Simplex Method - Duality.

UNIT III

12 Hours

Transportation Problem- Assignment Problem - Inventory Control - Introduction to Inventory Management - Basic Deterministic Models - Purchase Models - Manufacturing Models with and without Shortages.

UNIT IV

12 Hours

Shortest Path Problem - Minimum Spanning Tree Problem - CPM/PERT - Crashing of a Project Network. UNIT- V Game Theory- Two Person Zero-sum Games -Graphical Solution of (2 x n) and (m x 2) Games - LP Approach to Game Theory.

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Readings

- *Kanishka Bedi, Production & Operations Management, Oxford, Newdelhi, 2007*
- *Panneerselvam, R, Operations Research, Prentice-Hall Of India, New Delhi, 2002.*
- *G.Srinivasan, Operations Research, PHI Learning, Newdelhi,2010*
- *Tulsian & Pandey, QUANTITATIVE TECHNIQUES, Pearson, Newdelhi, 2002*
- *Vohra, Quantative Techniques In Management, Tata Mcgrawhill, Newdelhi, 2010*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Personality Development
Course Code: BCM515

L	T	P	Cr.
2	0	0	2

Total Hours: 30

Learning Outcomes

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

1. Recognizing concept of personality and concept of success and failure
2. Enhancing the concept of Attitude and their significance
3. Developing term self-esteem, empathy, social awareness.
4. Building decision making skills, leadership qualities for Enhancing personality

Course Content

UNIT I

07 Hours

The concept of personality - Dimensions of personality – Theories of Freud & Erickson-Significance of Personality development, the concept of success and failure: What is success? - Hurdles in achieving Success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.

UNIT II

06 Hours

Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative Attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance – Internal and external motives Importance of self- motivation- Factors leading to de-motivation

UNIT III

08 Hours

Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self-esteem - Positive and negative self-esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviors – Lateral thinking.

UNIT IV

09 Hours

Body language - Problem-solving - Conflict and Stress Management - Decision-making skills -Leadership and qualities of

a successful leader – Character building -Team-work – Time management -Work ethics –Good manners and etiquette
Employability Quotient, Resume building- The art of participating in Group Discussion – Facing the Personal (HR & Technical), Interview -Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talks, Panel Discussions

Suggested Readings

- *Emotional Intelligence 2.0" by Travis Bradberry and Jean Greaves*
- *"The 7 Habits of Highly Effective People" by Stephen R. Covey*
- *"Daring Greatly: How the Courage to Be Vulnerable Transforms the Way We Live, Love, Parent, and Lead" by Brené Brown*
- *"Mindset: The New Psychology of Success" by Carol S. Dweck*
- *"Grit: The Power of Passion and Perseverance" by Angela Duckworth*

Note: The latest editions of the mentioned books are suggested to be followed.

SEMESTER-VI**Course Title: Financial Management****Course Code: BCM603**

L	T	P	Cr.
4	0	0	4

Total Hours: 60

Learning Outcomes On the completion of the course, the students will be able to

1. Analyze the concept and calculation of risk and return, including the CAPM model
2. Evaluate the capital budgeting processes, cash flow estimation techniques, and methods to determine the cost of capital
3. Assess capital structure theories, including types of leverage and determinants of capital structure
4. Apply dividend policy theories, including relevance and irrelevance theories, and evaluating dividend valuation models and determinants of dividend

Course Content**UNIT I****14 Hours**

Financial Management: Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Risk and Return: Concept and Calculation (Including CAPM Model).

UNIT II**16 Hours**

Capital Budgeting: Process, Cash Flow Estimation (Traditional and Modern Approaches) Evaluation of Projects under risk-certainty equivalent approach and Risk-Adjusted Discount Rate. Cost of Capital: Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Determination of Cost of Capital, Components of Cost of Capital, and Methods to Calculate Cost of Capital.

UNIT III**15 Hours**

Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure (Traditional and Modern).

Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management).

UNIT IV

15 Hours

Dividend Policy- Relevance and Irrelevance Theories, Valuation of Dividend (Walter's Model, Gordon's Model, MM Theory, Cash and Stock Dividends) Dividend Policies in Practice and Determinants of Dividend.

Transaction Mode

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Van Horne, J.C. Financial Management and Policy. New Delhi: Prentice Hall of India.*
- *Van Horne, J.C., & Wachowicz Jr., J.W. Fundamentals of Financial Management. New Delhi: Prentice Hall of India.*
- *Chandra, P. Financial Management. New Delhi: Tata McGraw Hill.*
- *Khan, M.Y., & Jain, P.K. Financial Management - Text and Problems. New Delhi: Tata McGraw Hill.*
- *Brealey, R.A., & Myers, S.C. Principles of Corporate Finance. New Delhi: Tata McGraw Hill.*
- *Pandey, I.M. Financial Management. New Delhi: Vikas Publishing House.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Advanced Accounting**Course Code: BCM612**

L	T	P	Cr.
4	0	0	4

Total Hours: 60**Learning Outcomes**

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

1. Apply advanced accounting concepts and techniques to solve complex financial reporting issues.
2. Understand the principles and procedures involved in accounting for hire-purchase and instalment systems.
3. Analyze consolidated financial statements of multinational corporations.
4. Evaluate the liquidation process and legal requirements for it.

Course Content**UNIT I****14 Hours**

Valuation of Shares, Valuation of Goodwill, Insurance Claims.

UNIT II**16 Hours**

Accounting for Hire-Purchase and Instalment system, Investment Accounts

UNIT III**16 Hours**

Accounting for Amalgamation, Absorption (Excluding Inter-Holding, External and Internal Reconstructions).

UNIT IV**14 Hours**

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assets - Bonus Issue (Excluding Cross Holdings). Liquidation of Companies.

Transaction Mode

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

Suggested Readings

- *Smith, J., & Johnson, L. Advanced Accounting: Principles and Practices. Pearson Education.*
- *Sehgal, A., & Sehgal, D. Advanced Accounting. New Delhi: Taxman Publications Pvt Ltd.*

- *Brown, A., Davis, M., & Williams, S. Consolidated Financial Statements: Concepts and Applications. Wiley.*
- *Jones, R., & Martinez, E. Accounting for Business Combinations: Theory and Practice. McGraw-Hill.*
- *Green, P., & White, C. Partnership Accounting: Principles and Procedures. Cengage Learning.*
- *Thompson, R., & Garcia, M. Foreign Currency Transactions: Accounting and Risk Management. Springer.*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Corporate Law
Course Code: BCM604

L	T	P	Cr.
4	0	0	4

Total Hours: 60

Learning Outcomes

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

1. Analyze the legal framework of corporate governance
2. Comprehend the legal aspects of company formation and documents
3. Analyze and apply corporate law principles to real-world scenarios as well as focusing on emerging trends.
4. Apply the regulatory processes such as winding up, meetings, and directors' powers in real-life corporate practices.

Course Content

UNIT I

15 Hours

Overview of corporate law: Definition, historical development, and objectives. Concept of lifting the corporate veil, Types of companies, associations not for profit, illegal associations, Formation of the company--promoters, their legal position, and pre-incorporation Documents for registration of company. Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management.

UNIT II

15 Hours

Prospectus and Book Building. Share Capital – issue, allotment, and forfeiture of share, Demat of share, the transmission of shares. Borrowing Powers: Debentures and Charges. Members and shareholders – their rights and duties.

UNIT III

15 Hours

Directors and their qualifications, appointment, and removal. Majority Powers and Minority Rights. Convening and conduct of meetings. Resolutions

UNIT IV

15 Hours

Mergers, Acquisitions, and Dissolution: Mergers and acquisitions, Company dissolution. Winding up of a Company: Compulsory and Voluntary. Emerging Issues in Company Law.

Transaction Mode

Inquiry-based learning, Group discussion, Active participation, Case Analysis, Mentee Meter, Brainstorming, Demonstration, Project-based learning, Team Teaching

Suggested Readings

- *Dierks, M. (2012). Corporate social reporting and auditing: Theory and practice (pp. 354-379). De Gruyter.*
- *Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt. Ltd.*
- *Kapoor, G.K. (2003). Corporate Laws & Secretarial Practice. Premier Book Company. New Delhi.*
- *Datey, V.S. (2003). Students Guide to Corporate Laws. Taxman's Allied Services (P) Ltd., New Delhi,*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Operation Research
Course Code: BCM605

L	T	P	Cr.
4	0	0	4

Total Hours: 60

Learning Outcomes

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

1. Analyze the formulation of linear programming problems and applying graphical and simplex methods, including addressing special cases
2. Evaluate duality in linear programming, including converting primal problems into duals, and solving transportation and assignment problems
3. Assess decision-making under uncertainty and risk, including decision trees and Bayesian analysis, and solving replacement problems
4. Apply game theory concepts, including two-person zero-sum games and mixed strategies, and analyzing queuing theory and simulation techniques

Course Content

UNIT I

16 Hours

Operational Research—Meaning, Significance, and Scope. Linear Programming: Formulation of Linear Programming—Problem, Graphical Method, Simplex Method, Special cases in simplex method, infeasibility, degeneracy, unboundedness, and multiple optimal solutions.

UNIT II

14 Hours

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem (Including Special Cases), Assignment Problem (including traveling salesman's problem, special cases in assignment problems).

UNIT III

15 Hours

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees, Bayesian analysis. Replacement Problem (Individual and Group Replacement Problems both).

UNIT IV

15 Hours

Games Theory: Two Persons Zero-Sum Games, Pure Strategies, Mixed Strategies, Principle of dominance. Queuing theory: concept, assumptions and applications, analysis of queue system. Simulation: Process, Advantages, Limitations, and Applications.

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Readings

- Taha, H. A. Operations Research: An Introduction. Pearson.
- Paneerselvam. Operations Research. New Delhi: Prentice Hall of India.
- Kapoor, V.K. Operations Research. New Delhi: Sultan Chand & Sons.
- Sharma, J.K. Operations Research: Theory and Applications. New Delhi: Macmillan India Ltd.
- Kalavathy. Operations Research. New Delhi: Vikas Publishing House.
- Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill Publishing Company Ltd.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Derivatives and Risk Management Course
Course Code: BCM619

L	T	P	Cr.
4	0	0	4

Total Hours: 45

Learning Outcomes

After completion of this course, the learner will be able to:

1. Analyze the concept of derivatives and their role in financial markets.
2. Evaluate the different types of derivatives, including futures, options, swaps, and other structured products.
3. Estimate the risks associated with derivatives and understand the importance of risk management in financial institutions.
4. Assess the use of derivatives for hedging, speculation, and arbitrage purposes.

Course Content

UNIT I

10 Hours

Derivatives and Risk Management: Overview of derivatives and their role in financial markets, risk management concepts and techniques. Types of Derivatives: Futures contracts, Options contracts, Swaps: interest rate swaps, currency swaps, and credit default swaps, Structured products: collateralized debt obligations, mortgage-backed securities, etc.

UNIT II

13 Hours

Risk Identification and Measurement, Market risk, Credit risk, Operational risk. Valuation of Derivatives, Hedging and Risk Management Strategies

UNIT III

12 Hours

Regulation of Derivatives Markets, Overview of regulatory frameworks for derivatives trading, Role of regulatory bodies and agencies, Impact of regulations on risk management practices

UNIT IV

10 Hours

Emerging Trends and Challenges, Derivatives innovation and new product development. Case Studies in Derivatives and Risk Management, Analyzing real-world examples of derivative use and risk management

Transaction Mode

Cooperative learning, Blended Learning, Inquiry based learning, Group discussion, Active participation, Mentor Mentee, Quiz, Open talk, Panel Discussions

Suggested Readings

- *Chance, D. M., & Brooks, R. (2018). Introduction to Derivatives and Risk Management. Cengage Learning.*
- *McDonald, R. L. (2013). Derivatives Markets (3rd ed.). Pearson.*
- *Hull, J. C. (2018). Options, Futures, and Other Derivatives (10th ed.). Pearson.*
- *Kolb, R. W. (2015). Futures, Options, and Swaps (6th ed.). Wiley.*
- *Gup, B. E. (2014). Derivatives Essentials: An Introduction to Forwards, Futures, Options, and Swaps. Wiley.*
- *Choudhry, M. (2011). Fixed Income Securities and Derivatives Handbook: Analysis and Valuation (2nd ed.). Wiley.*

Course Title: Indian Financial System
Course Code: BCM613

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Analyze the Indian financial system, and evaluate various financial instruments and derivative trading mechanisms.
2. Explain the meaning, functions, and key constituents of the money market, and demonstrate the methods of auctioning treasury bills and the role of RBI's Negotiated Dealing System, CCIL, and FIMMDA.
3. Describe the structure and functions of the capital market, including primary and secondary markets, and apply SEBI guidelines and procedures for pricing new issues and the roles of various market participants.
4. Identify and evaluate the roles of major financial institutions such as RBI, commercial banks, developmental financial institutions, and various fee-based and fund-based financial services.

Course Content

UNIT I

12 Hours

Financial Systems: Significance, Functions and structure of financial system, Indian financial system, Financial Dualism, Financial Sector reforms, SEBI, Role & its Functions; Financial instruments, Debentures, Shares, ADRs, GDRs and ECBs. Derivative trading – Futures & options contracts.

UNIT II

10 Hours

Money Market: Meaning and Functions, Constituents of Money Market: Call Money Market, Treasury Bill Market, Certificate of Deposit Market, Commercial Bills Market and Commercial Paper Market. Method of Auction of Treasury bills, RBI's Negotiated Dealing System, CCIL and its role as inter-bank market maker, FIMMDA and its role in money market

UNIT III

13 Hours

Capital Market: Structure and Functions of Capital Market; Primary Market its role & Functions, Methods of selling securities in Primary Market, SEBI Guidelines for different types of issues,

procedures for Pricing of new issues, Appointment & role of Merchant Bankers, Underwriters, Lead Managers, Brokers, Bankers & Registrars, Allotment of shares, Secondary Market stock exchanges. Types of stock exchanges, Listing & De-listing of securities. Screen based Trading System and Settlement

UNIT IV

10 Hours

Financial Institutions: RBI; Commercial Banks; Developmental Financial Institutions; Fee Based Financial Services, Fund Based Financial Institutions

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

Suggested Readings

- Mishkin, Frederic S., and Stanley Eakins. *"Financial Markets and Institutions."* Pearson Education India, 2016.
- Machiraju, H. R. *"Indian Financial System."* Vikas Publishing House Pvt Ltd, 2017.
- Bhole, L. M., and Mahakud, Jitendra. *"Financial Institutions and Markets: Structure, Growth and Innovations."* Tata McGraw-Hill Education, 2017.
- Varshney, P. N., and Mittal, D. C. *"Indian Financial System: Theory and Practice."* Kalyani Publishers, 2018.
- Khan, M. Y., and Jain, P. K. *"Financial Management: Text, Problems and Cases."* Tata McGraw-Hill Education, 2019.
- Reddy, Y. V. *"India's Fiscal Policy: Prescriptions, Prerequisites, and Prospects."* Oxford University Press, 2018.
- Gupta, S. K., and Kapoor, S. *"Fundamentals of Financial Markets and Institutions in India."* Pearson Education India, 2017.
- SEBI (Securities and Exchange Board of India) website: www.sebi.gov.in
- Reserve Bank of India (RBI) website: www.rbi.org.in

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Investment Management
Course Code: BCM614

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Acquire skills to analyze companies for investment purpose.
2. Apply portfolio theory in practice, covering asset allocation and international investment,
3. Evaluate portfolio risk management and risk-adjusted performance measurement
4. Evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.

Course Content

UNIT I

12 Hours

Concept, objective and importance of investment management, Types of investment and investors

Fundamental analysis; Concept & significance of economic analysis, Factors influencing investment, saving and investment, Identification of investment opportunities

UNIT II

13 Hours

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies, etc., Sources of funds for investments.

UNIT III

10 Hours

Portfolio theory, selection, risk & return, efficient set of portfolios, optimum portfolio Capital Asset Pricing theory (CAPM), capital market line, security market line

Role of stock exchanges and other institutions in building investment climate.

UNIT IV

10 Hours

Sources and importance of investment information, investor protection under SEBI, Tax planning and Management of savings and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax reliefs, and exemptions on various schemes of investments

Transaction Mode

Demonstration, Project based learning, Team Teaching, Cooperative Teaching, Flipped teaching

Suggested Readings

- *Kim, J. H., Fallov, J. A., & Groom, S. (2020). Public investment management reference guide. World Bank Publications.*
- *Drake, P. P. (2020). Capital Markets, Financial Management, and Investment Management.*
- *Stewart, S. D., Piros, C. D., & Heisler, J. C. (2019). Portfolio management: Theory and practice. John Wiley & Sons.*
- *Chandra, P. (2017). Investment analysis and portfolio management. McGraw-hilleducation*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Foreign Trade
Course Code: BCM616

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Analyze the characteristics and problems of India's internal trade, including coastal trade
2. Evaluate the composition, direction, and future prospects of major export and import items.
3. Explain the roles of national-level financing institutions and mechanisms for export promotion.
4. Analyze the strategy for trade policy in India, considering general developments during the planning period, recent changes in trade policy, and the impact of trade agreements

Course Content

UNIT I

10 Hours

Introduction – Trade its meaning and types. Difference between internal & international trade. Theories of International Trade. India's Internal Trade- Characteristics and Problems. Coastal trade and trade of Uttar Pradesh. Terms of Trade. Trade: Terminology and abbreviations.

UNIT II

11 Hours

Foreign Trade of India – Before independence, During Planning Period, Recent trends in India's Foreign Trade. Major Items of Exports: Composition, Direction and Future Prospects, Major Items of Imports: Composition, Direction and Future Prospects.

UNIT III

12 Hours

Free Trade and Protective trade policies, India's Major trading partners. Financing of foreign trade, National Level Financing Institutions: EXIM Bank, ECGC and other institutions in financing of foreign trade, STC, MMTC, SEZ and EPZ. Export promotions.

UNIT IV

12 Hours

Strategy for Trade Policy in India – General Developments during planning period. Recent World trade Scenario, Recent changes in trade policy, Trade agreements – Bilateral and Multilateral Trade

Agreements. GATT & UNCTAD, WTO. India's Balance of Trade and Balance of Payments

Transaction Mode

Demonstration, Question, Peer Demonstration, Project based learning, Evaluation of Practical

Suggested Readings

- *Bhagwati J. Srinivasan – Foreign Trade regimes and Economics development*
- *Jaiswal Bimal & A.K.Singh – Foreign Trade of India*
- *Plaekar – Trade of India*
- *Salvi P.G. – New Directions on India's Trade policy.*
- *Cherrunilam F. – International Trade Export Management*
- *Singh, M – India's Export trends*
- *Varshney R.L. – India's Foreign Trade*

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Consumer Affairs and Customer Care

Course Code: BCM615

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Understand the fundamental concepts of consumer behavior and market dynamics.
2. Gain knowledge of the role and functions of various industry regulators in consumer protection across sectors.
3. Comprehend contemporary issues in consumer affairs, including the evolution of the consumer movement in India.
4. Learn the mechanisms for grievance redress under the Consumer Protection Act, 1986, including the procedure for filing complaints.

Course Content

UNIT I

11 Hours

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/Dissatisfaction-Grievances complaint, Consumer Complaining Behaviour.

UNIT II

11 Hours

Role of Industry Regulators in Consumer Protection: Banking: RBI and Banking Ombudsman, Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, Food Products: FSSAI, Electricity Supply: Electricity Regulatory Commission, Real Estate Regulatory Authority.

UNIT III

12 Hours

Contemporary Issues in Consumer Affairs: Evolution of Consumer Movement in India, Formation of Consumer Organizations and their Role in Consumer Protection, Misleading Advertisements and Sustainable Consumption, National Consumer Helpline, Comparative Product Testing, Sustainable Consumption and Energy Ratings

UNIT IV

11 Hours

Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

Suggested Readings

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
- Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
- Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
- Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
- Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany. 263 pp.
- *Empowering Consumers e-book*, www.consumeraffairs.n

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Industrial Relations and Labour Laws**Course Code: BCM617**

L	T	P	Cr.
3	0	0	3

Total Hours: 45**Learning Outcomes**

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

1. Understand evolution of industrial relations and its significance in managerial world.
2. Imbibe how to interact, negotiate and transact with trade unions.
3. Acquaint with the basic framework of collective bargaining and workers' participation.
4. Understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

Course Content**UNIT I****12 Hours**

Concept of Industrial Relations; Nature of Industrial Relations, Objectives of IR, Factors affecting IR in changing Environment, Evolution of IR in India, Role of State, Trade Union, Employers' Organisation, Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.

UNIT II**10 Hours**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

UNIT III**11 Hours**

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

UNIT IV

12 Hours

The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Origin, Growth and Objectives, Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching

Suggested Readings

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Industrial Law”. Sultan Chand & Sons Pvt. Ltd.
- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
- Padhi, P K. *Industrial Relations*, Prentice Hall India
- Sharma, J.P. *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.
- Venkat Ratnam, C.S. *Industrial Relations: Text and Cases*, Oxford University Press, Delhi.

Note: The latest editions of the mentioned books are suggested to be followed.

Course Title: Financial Derivatives
Course Code: BCM618

L	T	P	Cr.
3	0	0	3

Total Hours: 45

Learning Outcomes

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

1. Understand about the concept of Derivatives and its types
2. Acquaint the knowledge of Forward and Future Contract.
3. Provide a foundational understanding of option trading and its valuation
4. Know about the Swap and Hedging and its development position in India.

Course Content

UNIT I

10 Hours

Derivatives; History of Derivative Markets; Uses of Derivatives; Critiques of Derivatives, need for Derivatives, Evolution of Derivatives in India, Major Recommendations of Dr. L.C. Gupta Committee, Benefits of Derivative in India, Types of Derivatives, Derivatives Trading at NSE/BSE.

UNIT II

12 Hours

Forward Contract: Meaning, Features of Forward Contract, Classification of forward Contract, Forward Trading Mechanism; Future Contract: Meaning, Types of Financial Future Contract, Features, Evolution of Futures Market in India, Traders in Futures Market in India, Functions and Growth of Future Markets, Future Market Trading Mechanism, Forward Contract Vs. Future Contract.

UNIT III

12 Hours

Options: Concept of Options, its type, Factors affecting option Prices, Option Positions (upper bounds, lower bounds), put & call parity, Option Valuation, Naked & covered position, Underlying Assets in Exchange-traded Options, Options given by financial institutions.

UNIT IV

11 Hours

SWAP: Concept, Evolution and Features of Swap, Types of Financial Swap; Hedging: Concept, Long and Short Hedge, Cross

Hedge, Basic risk and Hedging, devising a Hedging Strategy, Hedging Objectives and management.

Enforcement, Penalties, and Compliance: Authorities

Transaction Mode

Lecture Method, Group discussions and presentations, Face-to-face classroom instruction, Problem-solving learning, blended learning, Gasification, Cooperative learning, Inquiry-based learning, Visualization.

Suggested Readings

- Avdhani (2017). *Investment and Securities markets in India*. Himalaya Publications.
- Bhole, L. M. (2017). *Financial Markets and Institutions*. Tata McGraw Hill.
- Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, *Investments* (Prentice Hall).
- Fabozzi, Frank *Investment Management* (Prentice Hall)
- Haugen, Robert A. *The Inefficient Stock Market* (Prentice Hall)
- Taggart, Robert A., *Quantitative Analysis for Investment Management* (Prentice Hall)
- Richard Brealey and Steward Myers. *Principles of Corporate Finance*, McGraw Hill.
- Dimson, E. (ed) : *Stock Market Anomalies* (Cambridge : Cambridge University Press)
- Khan, M.Y. *Financial Services*, Tata McGraw Hill Publishing Company, New Delhi.
- Reilly and Brown, *Investment Analysis and Portfolio Management* (Cengage).

Note: The latest editions of the mentioned books are suggested to be followed.