

Introduction

Content: In this global era, it has become inevitable to prepare the young minds for future through providing quality higher education. The quality may have various lenses viewed however, B.Com. Hons programme of University of Delhi is designed to enable and empower students who may acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to domain of business. This course not only provides maintenance rather a growth perspective among student needed in changing world of today. The course B.Com. Hons aims at instilling conceptual understanding to equip students deal with business realities. It also exposes to the world of technology and digitization in the relevant field. As being mandated by Government of India this course helps cultivating entrepreneurial skills and mindset.

Learning Outcome based approach to Curriculum Planning

>> Nature and extent of the B.Sc/B.A./B.Com Programme

Content: The courses of this programme have been designed to promote understanding of the issues of the business world and the economy as a whole. The course help understand the various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns.

Learning Outcome based approach to Curriculum Planning

>> Aims of Bachelor's degree programme in (CBCS) B.COM (HONS.)

Content: This programme will instil in the students the knowledge and capability of understanding the business world and its complexities. It will also make them able and competent enough to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to make future managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among student upskilling and reskilling even in later part of life.

Graduate Attributes in Subject**>> Disciplinary knowledge**

Content: The curriculum planning of B.Com. (Hons) course envisages the students demonstrating inclusive knowledge of the areas related to human resource management, international business, corporate and business laws, marketing etc. the students will be made capable of using modern ways and means of dealing with issues arising in a dynamic business world and will also help them tackle the resistances.

Graduate Attributes in Subject**>> Critical thinking**

Content: The B.Com. Hons programme involve making the students acquainted with problem solving techniques by providing them with real life situations through case-studies that the curriculum content can be used to solve and evaluate complex problems. Along with problem solving approach, they are made familiar with critical thinking by making them think from various perspectives and coming to conclusions according to their own sensibilities.

Graduate Attributes in Subject**>> Communication Skills**

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

Graduate Attributes in Subject**>> Cooperation/Team work**

Content: The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Graduate Attributes in Subject**>> Research-related skills**

Content: The curriculum planning of B.Com. Hons programme not only infuses into the students the skill set and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and makes them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competences needed to become an entrepreneur. These lead to life-long learning of the students and builds their character.

Graduate Attributes in Subject**>> Moral and ethical awareness/reasoning**

Content: The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be arising persistently over the period of time.

Graduate Attributes in Subject**>> Lifelong learning**

Content: This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly.

Qualification Description

Content: As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economical etc., the qualification descriptors for a B.Com. (Honours) programme include:

- Use knowledge and comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
 - Demonstrate comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organisation.
 - Apply one's disciplinary knowledge pertaining to theories and principles which to find solution to problems of business world.
 - Exhibit conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarise them with the interpretations of and coming to sound conclusions through critical judgments.
 - Demonstrate interdisciplinary knowledge in different fields like human resources, economics, statistical methods, international business, legal framework existing in the c and its comparison with International standards etc.
 - Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend t contemporary issues.
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Programme Learning Outcome in course

Content: B.Com (Hons) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern day business organizations. The curriculum of B.Com (Hons) degree provides a carefully selected subject combination of Accountancy, Economics, Management, Tax, Finance, Marketing and Law. The progr aims to nurture the students in intellectual, personal, interpersonal and societal skills with a focus on Holistic Education to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive & curious to get deep insights of the business world and tackle the complex situations with much wisdom and knowledge

Graduate Attributes in Subject

>> Information/digital literacy

Content: This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc which not make them work using software but also makes them independent enough in this world of digitization. This programme not only makes them digitally literate but also and them aware of various cyber crimes and how to take precautionary measures.

Graduate Attributes in Subject**>> Reflective thinking**

Content: This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. The commerce programme teaches the student how to move sequentially in order to solve a problem effectively.

Graduate Attributes in Subject**>> Scientific reasoning**

Content: This programme enables the students to think of a given problem or situation from many different perspectives like economical, financial, global etc and broaden the horizon of the thought processes. It not only helps the students add dimensions to its decision making but help in reaching to all inclusive conclusions.

**Auditing and Corporate Governance
(BCHCP13)
Core Course - (CC) Credit:6**

Course Objective(2-3)

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcomes

CO2: To understand the concept of corporate governance in organisations and its essence for management.

CO3: To provide and assimilate information leading to failure of organisation and corporate scams.

CO4: To comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: To recognise the essence of ethics in business.

Unit 1

Unit I: Auditing

Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).

Unit 2

Unit II: Corporate Governance

Corporate Governance: Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms, role of rating agencies Whistle blowing, Class Action.

Unit 3

Unit III: **Major Corporate Governance Failures**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

Unit 4

Unit IV: Corporate Governance Framework in India

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017).

Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Corporate Governance in public sector, banking, non- banking financial institutions.

Unit 5

Unit V: Business Ethics and Corporate Social Responsibility (CSR)

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee.

Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

References

- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
- Relevant Publications of ICAI on Auditing (CARO).
- Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice* (Indian Edition). Oxford University Press, New Delhi.
- Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Additional Resources:

- Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
- Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.

Keywords

Corporate Governance

Business Ethics and Corporate Social Responsibility (CSR)

Auditing

Business Laws (BCHCP04) Core Course - (CC) Credit:6

Course Objective(2-3)

Objective: To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

CO1: To understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: To equip the students about the legitimate rights and obligations under The Sale of Goods Act

CO3: To enable with skills to initiate entrepreneurial ventures as LLP

CO4: To understand the fundamentals of Internet based legal activities under The Information and Technology Act.

Unit 1

Unit I: The Indian Contract Act, 1872

- a) Contract – meaning, characteristics and kinds
 - b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
 - c) Void agreements
 - d) Discharge of contract – modes of discharge including breach and its remedies.
 - e) Quasi – contracts
 - g) Contract of Indemnity and Guarantee
 - h) Contract of Bailment
 - i) Contract of Agency
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Unit 2

Unit II: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit 3

Unit III: The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP
- m) Conversion of LLP
- n) Winding up and dissolution

Unit 4

Unit IV: The Information Technology Act 2000

- a) Definitions under the Act
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Offences

References

- Lee Reach. Business Laws. Oxford University Press, UK.
- Singh, Avtar. *The Principles of Mercantile Law*. Eastern Book Company, Lucknow.
- Sharma, J.P., and Kanojia, Business Laws. Bharat Law House Pvt. Ltd., New Delhi.
- Tulsian, P.C. Business Law. Tata McGraw Hill, New Delhi.

Additional Resources:

- Chadha, P.R. Business Law. Galgotia Publishing Company, New Delhi
 - Maheshwari & Maheshwari. Business Law. National Publishing House, New Delhi. Information Technology Rules 2000 with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
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Keywords

The Indian Contract Act, 1872

The Sale of Goods Act, 1930

The Limited Liability Partnership Act, 2008

Business Mathematics (BCHCP16) Core Course - (CC) Credit:6

Course Learning Outcomes

- a. Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- b. Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- c.

Acquire competence to use computer for mathematical computations, especially with Big data.

d.

Obtain critical thinking and problem-solving aptitude.

e.

Evaluate the role played by mathematics in the world of business and economy.

Unit 1

Unit I: Matrices and Determinants

1.1

Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications.

1.2

Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.

1.3

Leontief Input Output Model (Open Model Only)

Unit 2

Unit II: Basic Calculus

2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.

2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Unit 3

Unit III: Advanced Calculus

3.1 Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

3.2 Maxima and Minima involving two variables –Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.

3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases.

3.4 Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

Unit 4

Unit IV: Mathematics of Finance

4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

4.3 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund

(excluding general annuities).

Unit 5

Unit V: Linear Programming

5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution of LPPs by simplex method- maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy

5.3 The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

Unit 6

References

1.

Thukral, J.K. Business Mathematics. Mayur Publications.

2.

Kapoor, V.K. Business Mathematics, Theory & Applications. Sultan Chand & Sons

3.

Sharma, S.K. & Kaur, Gurmeet. Business Mathematics. Sultan Chand

Additional Resources:

1.

Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press

2.

Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.

3.

Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.

4.

Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.

5.

Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

Assessment Methods

1.

In addition, the students are expected to work on a software package for solving linear programming problems, problems related to mathematics of finance and analyze the results obtained there from. This will be evaluated through internal assessment.

2.

Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance.

3.

There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group)

4.

Use of simple calculator is allowed.

5.

Proofs of theorems/ formulae are not required.

6.

Trigonometric functions are not to be covered.

Keywords

Matrices and Determinants, Basic Calculus, Advanced Calculus, Mathematics of Finance, Linear Programming

Computer Application in Business (BCHCP15) Core Course - (CC) Credit:6

Course Learning Outcomes

The student should be able to handle document creation for communication.

The student should be able to make various computations in the area of accounting and finance.

The student should be able to manipulate the business data for better understanding of the business environment and decision making

The student should be able understand and apply the various database concepts and tools in the related business areas.

The student should acquire skills to create and make good presentations

Unit 1

Unit 1: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

Unit 2

Unit 2: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 3

Unit 3: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions:Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

Unit 4

Unit 4: Creating Business Spreadsheet

Creating spreadsheet in the area of:Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Unit 5

Unit 5: Database Management System

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Unit 6

Practical

1.

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2.

There shall be a practical examination of 100 Marks (Practical-75 Marks (External), Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks) and duration of Examination shall be 3 Hrs.

3.

There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in Computer Laboratory

References

1. Fundamentals of Database Systems, 7th Edition, Elmasari, Ranez and Shamkant B. Navathe (2016), Pearson Education
2. MS Excel 2016, Data Analysis & Business Modeling, Wayne Winston, PHI.
3. Computer Applications in Business. Jain Hem Chand and Tiwari H. N. (2019), Taxmann
4. Computer Applications in Business. Sharma S.K. and Bansal Mansi, Taxmann
5. Computer Applications in Business. Mathur Shruti and Jain Pooja, Galgotia Publishing Company

Additional Resources:

1. Financial Modeling, 4th edition. Simon Benninga. The MIT Press
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Keywords

Word Processing, Spreadsheet, Database Management System

Corporate Accounting (BCHCP02) Core Course - (CC) Credit:6

Course Learning Outcomes

Course Learning Outcomes:

After completing the course, the student will be able to:

- CO1: Develop an understanding of accounting for share capital and debentures
- CO2: Preparing financial statements of a company
- CO3: Develop understanding of accounting for Investments
- CO4: Understand the accounting for amalgamation of companies
- CO5: Preparing consolidated balance sheet for Holding company
- CO6: Learn the process and accounting of liquidation of companies

Unit 1

UNIT 1 Accounting For Share Capital and Debentures 10

- Introduction to issue of shares
- Issue of rights and Bonus shares, ESOPs and buyback of shares
- Underwriting of shares and debentures
- Redemption of Preference shares, Redemption of debentures: sinking fund, open market purchase and conversion of debentures

Unit 2

UNIT 2 Financial Statements of a Company 12

- Preparation of Statement of Profit and Loss and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration)

- Tulsian P C : Corporate Accounting, S Chand & Co. New Delhi
- Ashok Sehgal Deepak Sehgal : Corporate Accounting

Note: Latest edition of readings may be used

Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Develop an understanding of accounting for share capital and debentures	Theory/ numerical with examples
2	Preparing financial statements of a company	Theory/ numerical with examples
3	Develop understanding of accounting for Investments	Theory/ numerical with examples
4	Understand the accounting for amalgamation of companies	Theory/ numerical with examples
5	Preparing consolidated balance sheet for Holding company	Theory/ numerical with examples
6	Learn the process and accounting of liquidation of companies	Theory/ numerical with examples

Assessment Methods

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

Keywords

Unit 1

Key words: issue of shares, redemption of shares, debentures, underwriting

Unit 2

Key words: Gross Profit, Net profit, Investing activities, financing activities, cash flow from operations

Unit 3

Key words: investment valuation, reclassification, cost of investment

Unit 4

Key words: Purchase consideration, net asset method, statement of affairs, deficiency account

Unit 5

Key words: balance sheet, holding company, Subsidiary Company

Corporate Laws (BCHCP05) Core Course - (CC) Credit:6

Course Objective(2-3)

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Learning Outcomes

CO2: To follow the basic legal documents and their usage essential for operations and management of company.

CO3: To enable the students to synthesis company processes, meetings and decisions.

CO4: To equip the students with framework of dividend distribution and role of auditors in a company.

CO5: To comprehend and evaluate working of depositories and their functions in stock markets.

Unit 1

UNIT I: Introduction

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

Unit 2

UNIT II: Documents

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

Unit 3

UNIT III: Management and Meetings

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit 4

UNIT IV: Dividends, Audit and Winding up

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Unit 5

UNIT V: **The Depositories Act 1996**

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

References

- Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press
- Majumdar, A.K., and Kapoor, G.K. *Company Law and Practice*. Taxmann, New Delhi
- Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.
- *The Depositories Act, 1996*.

Additional Resources:

- Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
- Singh, Harpal. *Indian Company Law*. Galgotia Publishing, Delhi.
- Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.

Keywords

The Depositories Act 1996

National Company Law Tribunal (NCLT)
Insolvency and Bankruptcy Code 2016.

Cost Accounting (BCHCP03) Core Course - (CC) Credit:6

Course Learning Outcomes

CO1: Ability to understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concept and elements of cost; preparation of cost sheet.

CO2: Understanding in detail the accounting and control of material and labour cost.

CO3: Develop ability to understand Classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item as overheads

CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

Unit 1

Unit 1: Introduction (6 Lectures)

Meaning, scope, objectives and advantages of cost accounting. Difference between financial and cost accounting. Cost concepts and classifications. Elements of cost. Preparation of Cost sheet. Installation of Costing System. Role of a cost accountant in an organization.

Unit 2

Unit II: Elements of Cost: Material and Labour (11 + 5 Lectures)

(a) *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

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

Unit 3

Unit III: Elements of Cost: Overheads (9 Lectures)

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

Unit 4

Unit IV: Methods of Costing (20 Lectures)

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

Unit 5

Unit V: Cost Accounting Book-Keeping Systems (9 Lectures)

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

References

Suggested Readings:

1. Lal, Jawahar, and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall., and Jain, I.C. Cost Accounting: Principles, Methods and techniques. PHI Pvt. Ltd, New Delhi.
3. Singh, Surender. Fundamentals of Cost Accounting-KitabMahal, Allahabad/New Delhi.
4. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
5. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
6. Shukla, M.C., Grewal, T.S., and Gupta, M.P. Cost Accounting. Text and Problems. S.Chand& Co. Ltd. New Delhi.
7. Jain, S.P., and Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
8. Maheshwari, S. N., & Mittal, S.N. Cost Accounting. Theory and Problems. ShriMahabir Book Depot, New Delhi.

Additional Resources:

References:

1. Horngreen, Charles T, George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
2. Lucey, T. Costing. ELST, London.
3. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
4. Barfiled, Jesset T, Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.

Note: Latest edition of text books may be used.

Teaching Learning Process

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
1.	Describe the conceptual framework of Cost Accounting, identification of differences between financial and cost accounting; cost concept and elements of cost; preparation of cost sheet.	Theory+Numerical	Class participation, Presentation, test, End Semester Exam

2.	Understanding in detail the accounting and control of material and labour cost	Numerical	Class participation, Presentation, test, End Semester Exam
3.	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item as overheads	Numerical + Analytical and Theoretical cases	Class participation, Presentation, test, End Semester Exam
4.	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them	Theory + Numerical	Class participation, Presentation, End Semester Exam
5.	Basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits	Theory + Numerical	Class participation, Presentation, End Semester Exam

Assessment Methods

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
1.	Describe the conceptual framework of Cost Accounting, identification of differences between financial and cost accounting; cost concept and elements of cost; preparation of cost sheet.	Theory+Numerical	Class participation, Presentation, test, End Semester Exam
2.	Understanding in detail the accounting and control of material and labour cost	Numerical	Class participation, Presentation, test, End Semester Exam
3.	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item as overheads	Numerical + Analytical and Theoretical cases	Class participation, Presentation, test, End Semester Exam
4.	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them	Theory + Numerical	Class participation, Presentation, End Semester Exam
5.	Basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits	Theory + Numerical	Class participation, Presentation, End Semester Exam

Keywords

unit 1

Key words: Prime Cost, Factory Cost, Overheads, Cost of Production

unit2

Key words: Minimum Level, Maximum level, Economic Order Quantity, FIFO, LIFO, Labou Turnover Rate, Wages

unit3

Key words: fixed overheads, variable overheads, absorption of overheads

unit 4

Key words: Contract Account, work in process, Job order, difference between job and process costing, Process Account

Unit5

Key words: Integrated Accounts, Journal entries, Reconciliation of cost and financial accounting profit

Financial Accounting (BCHCP01) Core Course - (CC) Credit:6

Course Learning Outcomes

Course Learning Outcomes:

After completing the course, the student will be able to:

CO1: Describe an understanding of theoretical and practical framework of financial accounting

CO2: Explain important concepts relating to income determination

CO3: Develop understanding of accounting for hire purchase transactions and leases.

CO4: Understand the accounting of Dependent Inland branches and departmental accounting

CO5: Preparing accounts for dissolution of a partnership firm

CO6: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

Unit 1

UNIT 1 Introduction

- **Theoretical Framework**
 - o Conceptual Framework and Concepts, Conventions and Principles of Accounting
 - o Introduction to latest accounting standards in India - IndAS
 - **Practical Framework**
 - o Preparation of Financial Statements of Sole Proprietorship: Manufacturing, Trading, Profit and loss account and Balance Sheet with adjustments
 - o Preparation of Financial Statements of not for profit organization
-

Unit 2

UNIT 2 Concepts related to income determination

- Revenue:
 - o Concept, Revenue recognition principles, Recognition of expenses
 - Depreciation
 - o Concept, Features, factors
 - o Other similar terms: Depletion and Amortisation
 - o Methods of Depreciation:
 - § Straight Line Method (SLM)
 - § Written Down Value Method (WDV)
 - § Change of method as per latest accounting standards
 - o Difference between SLM and WDV; Advantages of SLM and WDV
 - Inventories: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average
-

Unit 3

UNIT 3 Accounting for Hire purchase and Leases

- Accounting for Hire Purchase:

- o Calculation of Interest, Partial and Full Repossession

- o Stock & Debtors System

(Numerical questions for annual, semi-annual, quarterly and monthly basis)

- Accounting for Leases

- o Concept, Classification of leases as per latest accounting standard

Unit 4

UNIT 4 Accounting for Dependent Inland Branches and Departmental Accounting

- **Accounting for Dependent Inland Branches**

- o Accounting aspects, Debtors system, stock and debtors system (Excluding branch final accounts and wholesale basis system and Independent Branches)

- **Departmental Accounting**

- o Concept, Type of departments, basis of allocation of departmental expenses, methods of departmental accounting (excluding memorandum stock and memorandum mark up account method)

Unit 5

UNIT 5 Accounting for Dissolution of Partnership Firm

- Accounting for Dissolution of Partnership Firm including Insolvency of partners (Excluding sale to a limited company)

- Gradual realization of assets and piecemeal payment of liabilities.

Unit 6

UNIT 6 Computerized Accounting System Practical Lab

- Computerized Accounting System: computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

References

- **Readings**

1. J R Monga : Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi

2. Bhushan Kumar Goyal: Financial Accounting , Taxman

3. Ashok Sehgal Deepak Sehgal: Fundamentals of Financial Accounting, Taxman
4. Tulsian P C : Financial Accounting, Tata McGraw Hill New Delhi
5. T S Grewal : Introduction to Accounting, S Chand and Company
6. Jawahar Lal and Seema srivastava and Abrol, Shivani: Financial Accounting Taxt and problems, Himalaya Publishing House, New Delhi
7. Alok Kumar, Financial Accounting, Kitab Mahal
- 9 Mukherjee Hanif Financial Accounting Mc Graw Hill
- 10 Goyal V.K & Goyal Ruchi Financial Accounting PHI

Additional Resources:

1. Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*: Publisher Wiley
2. Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.
3. Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited
4. Charles T Horngreen, Gart L Sundem, John A Elliot and Donna R Philbrick :Introduction to Financial Accounting, Pearson
- 5 WILD J John Financial Accounting financial Accounting Mc Graw Hill

Note: Latest edition of readings may be used

Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Describe an understanding of theoretical and practical framework of financial accounting	Theory/ numerical with examples
2	Explain important concepts relating to income determination	Theory/ numerical with examples
3	Develop understanding of accounting for hire purchase transactions and leases.	Theory/ numerical with examples
4	Understand the accounting of Dependent Inland branches and departmental accounting	Theory/ numerical with examples
5	Preparing accounts for dissolution of a partnership firm	Theory/ numerical with examples
6	Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.	Practical Lab Lectures

Assessment Methods

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

Keywords

Unit 1

Key words : Concept, Convention, Accounting Standards, Financial statements

Unit 2

Key words : Depreciation, Inventory, Depletion, Amortisation

Unit 3

Key words: Hire Purchaser, Hire Vendor, Goods Repossessed Account, Partial repossession

Unit 4

Key words: Debtors Account, Branch Account, Branch Adjustment Account

Unit 5

Key words: Realization account, Partner's Current Account, Partner's Capital Account

Unit 6

Key words: Ledger, Vouchers, Profit and Loss Account, Balance sheet

Fundamentals of financial management (BCHCP07) Core Course - (CC) Credit:6

Course Objective(2-3)

To familiarize the students with the principles and practice of financial management

Course Learning Outcomes

CLO1 - Explaining the nature and scope of financial management as well as time value of money and risk return trade off

CLO2 - Analyzing capital budgeting process and capital budgeting techniques

CLO3 - Estimating various capital structure theories and factors affecting capital structure decisions in a firm

CLO4 - Critically examining various theories of dividend and factors affecting dividend policy

CLO5 - Evaluating working capital requirement

Unit 1

Introduction

Nature, scope and objectives of financial management, Time value of money, Risk and return.

Unit 2

Capital Budgeting

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

Unit 3

Cost of Capital and Financing Decision

Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4

Dividend Decision

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

Unit 5

Working Capital Decision

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivables management and inventory management..

References

1. Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson education.
2. Tripathi, Vanita, Basic Financial Management" Taxmann Publicatio Khan,
3. Pandey, I M. Financial Management. Vikas Publications
4. M.Y. Khan and Jain P.K. Financial management: Text and Problems. Tata McGraw Hill
5. Singh, Preeti. Financial Management. Ane Books Pvt. Ltd, New Delhi.
6. Singh, Surender. and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperbacks.
7. Sharma, S.K. and Sareen , Rachan undamentals of Financial management , Sultan Chand & Sons (P) Ltd.

Note: Latest Edition of Text Books may be used.

Additional Resources:

1. Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. Corporate Finance. Tata McGraw Hill.
2. Srivastava, Rajiv., and Mishra, Anil. Financial Management. Oxford University Press, UK
3. Chandra, P. Financial Management-Theory and Practice., Tata McGraw Hill

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the nature and scope of financial management, as well as time value of money	Lectures
2	Explaining capital budgeting process and analyzing Payback period, NPV, IRR, Certainty equivalent approach	Lectures

3	Explaining various capital structure theories and factor affecting capital structure decision in a firm.	Lectures
4	Critically examine Walter model, Gordon model and MM hypothesis and factors affecting dividend policy in practice.	Lectures
5	Estimating working capital requirement and an overview of cash , receivables and inventory management.in a firm along with understanding of cash management, credit management and inventory management.	Lectures

Assessment Methods

Assessment Tasks

1	Understanding the nature and scope of financial management, as well as time value of money.	Lectures	Class Participation, Class Test/Assignment/Project Work,End Semester Examination
2	Explaining capital budgeting process and analyzing Payback period, NPV, IRR, Certainty equivalent approach.	Lectures	Class Participation,Test/Assignment/Project Work,Enc Semester Examination
3	Explaining various capital structure theories and factor affecting capital structure decision in a firm.	Lectures	Class Participation,Test/Assignment/Project Work,End Semester Examination
4	Critically examine Walter model, Gordon model and MM hypothesis and factors affecting dividend policy in practice.	Lectures	Class Participation, Class Test/Assignment/Project Work,End Semester Examination
5	Estimating working capital requirement and an overview of cash , receivables and inventory management.in a firm along with understanding of cash management, credit management and inventory management.	Lectures	Class Participation/Assignment/Project Work,End Semester Examination

Keywords

Financial management, capital budgeting, capital structure, cost of capital, leverage, dividend decision, working capital decision.

Goods & Service Tax & Customs Law (BCHCP11) Core Course - (CC) Credit:6

Course Learning Outcomes

Course learning outcomes

On completion of this course the student should be able to:

- Understand the concept of value added tax
- Connect with the genesis of goods and services tax (GST)
- Decipher the constitutional amendment carried out to install GST in India
- Comprehend the composition and working of GST council
- Know the functions of GST network
- Know the meaning of supply under GST law
- Differentiate between intra-state and inter-state supply
- Comprehend the place of supply rules
- Understand point of taxation rules
- Compute the value of supply
- Understand the reverse charge mechanism of paying GST
- Understand the schedule for payment of GST
- Understand the utilization of input tax credit
- Know the schedule for filling of GST returns
- Compute the penalty for various offences under GST law
- Penalties for offending of GST law
- Learn specific provisions relating to taxability of E-commerce transactions
- Know basic concepts of Customs Act
- Able to compute the assessable value for charging customs duty.

Unit 1

Unit 1: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2

Unit 2: Levy and collection of GST

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit 3

Unit 3: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit 4

Unit 4: Procedures

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny.

Unit 5

Unit 5: Special Provisions

Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 6

Unit 6: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

References

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017

3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Singhania V. K , GST & Customs Lax, Taxmann Publication.
8. Ahuja Girish, Gupta Ravi, GST & Customs Law .
9. Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
10. Sisodia Pushpendra, *GST Law*, Bharat Law House.
11. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
12. *Vastu and Sevakar Vidhan*, by Government of India

Note: More Readings for this paper will be notified in due course of time.

Teaching Learning Process

Teaching Learning Process

Classroom lectures, Case studies, Presentations

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests

Keywords

Keywords

- State compensation cess
- Job-work
- E-way bill

- Inter-state supply
 - IGST
 - SGST
 - UTGST
 - CGST
 - Supply
 - Related person
 - Distinct person
 - Value of supply
 - Bill of entry
 - Baggage
 - Electronic ledger
 - Refund
 - Registration
 - GST network
 - GST council
-

Course Learning Outcomes

Course learning outcomes

On completion of this course the student should be able to:

- Understand the concept of value added tax
 - Connect with the genesis of goods and services tax (GST)
 - Decipher the constitutional amendment carried out to install GST in India
 - Comprehend the composition and working of GST council
 - Know the functions of GST network
 - Know the meaning of supply under GST law
 - Differentiate between intra-state and inter-state supply
 - Comprehend the place of supply rules
 - Understand point of taxation rules
 - Compute the value of supply
 - Understand the reverse charge mechanism of paying GST
 - Understand the schedule for payment of GST
 - Understand the utilization of input tax credit
 - Know the schedule for filing of GST returns
 - Compute the penalty for various offences under GST law
 - Penalties for offending of GST law
 - Learn specific provisions relating to taxability of E-commerce transactions
 - Know basic concepts of Customs Act
 - Able to compute the assessable value for charging customs duty.
-

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Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

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Unit 2: Levy and collection of GST

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

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Unit 3: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

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Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny.

Unit 5

Unit 5: Special Provisions

Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 6

Unit 6: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

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5. The Constitution (One hundred and First Amendment) Act, 2016
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8. Ahuja Girish, Gupta Ravi, GST & Customs Law .
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Note: More Readings for this paper will be notified in due course of time.

Teaching Learning Process

Teaching Learning Process

Classroom lectures, Case studies, Presentations

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests

Keywords

Keywords

- State compensation cess
- Job-work
- E-way bill
- Inter-state supply
- IGST
- SGST
- UTGST
- CGST
- Supply
- Related person
- Distinct person
- Value of supply
- Bill of entry
- Baggage
- Electronic ledger
- Refund
- Registration
- GST network
- GST council

Human Resource Management (BCHCP09) Core Course - (CC) Credit:6

Course Learning Outcomes

CO1: Understand the importance of human resources and their effective management in organizations

CO2: Exhibit the current theory and practice of recruitment and selection

CO3: Explain the importance of the performance management system in enhancing employee performance

CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework

CO5: Understanding modern HRM to meet changing business environment.

Unit 1

Importance and scope of HRM, functions, status and competencies of HR manager, evolution of HRM, human resource planning—quantitative and qualitative dimensions, job analysis—job description and specification, HR policies

Unit 2

An overview of recruitment, selection, placement, induction, socialization; Role specific and competency based training, training and development methods

Unit 3

Performance appraisal--nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; job changes—transfers and promotions, human resource audit

Unit 4

Compensation—concept and policies, job evaluation, base and supplementary compensation, performance linked compensation—individual, group, and organization level

Unit 5

Employee health and safety, employee welfare, social security (excluding legal provisions); grievance handling and redressal; industrial disputes and settlement machinery

Emerging issues and challenges of HRM—workforce diversity, employee empowerment, downsizing, flatter organizations, work- life balance, e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy), employee retention

**Income-Tax Law & Practice
(BCHCP10)
Core Course - (CC) Credit:6**

Course Learning Outcomes

Course learning outcomes

On completion of this course the students should be able to :

- Understand the basic concepts in the law of income tax
- Determine the residential status of different persons
- Define the scope of income
- Identify the five heads in which income is categories
- calculate income under all five heads
- Understand clubbing provisions
- Aggregate income after set-off and carry forward of losses
- Understand the deductions allowed and not allowed under income tax act
- Understand the meaning and impact of agricultural income on tax liability
- Compute taxable income and tax liability of individuals
- Compute taxable income and tax liability of firms
- Differentiate between rebates and deductions
- Should be able to file online return of income

Unit 1

Unit 1: Introduction

Basic concepts: Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) *Residential status:* Scope of total income on the basis of residential status

Exempted income under section 10

Unit 2

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from House Property

Unit 3

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4

Unit 4: Computation of Total Income and Tax Liability

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; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5

Unit 5: Preparation of Return of Income

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

References

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
 2. 'Excel Utility' available at incometaxindiaefiling.gov.in
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Teaching Learning Process

Teaching Learning Process

Classroom lectures, Case studies, Presentations, Online filing, Practicals

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests; Practical exam

Keywords

Keywords

- Assessment year
 - Previous year
 - Assessee
 - Person
 - Finance act
 - Income
 - Income tax
 - Agricultural income
 - Resident
 - Non-resident
 - Standard deduction
 - Allowances
 - Perquisite
 - Deemed ownership
 - Capital gain
 - Relative
 - Annual value
-

Management Principles & Applications (BCHCP06) Core Course - (CC) Credit:6

Course Learning Outcomes

Course Outcomes:

- Discuss and communicate the management evolution and how it will affect future managers.
- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.

- Practice the process of management's four functions: planning, organizing, leading, and controlling.
- Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice.

Unit 1

Unit I: Introduction

Meaning, Importance of Management in Designing and Implementing, Coordination Mechanisms in Organizations Management as an eclectic, modern discipline.
Theory Base of Management: Classical, Neo-classical and Modern Constructions of Management

Managerial Functions, Roles (Mintzberg), Levels and Competencies

Unit 2

Unit II: Planning & Controlling

Decision-making: environment (Certainty, Risk Uncertainty) and techniques for individual and group decision-making, Meaning and elements of environment of business firm –Micro (Immediate), Meso (Intermediate e.g. Industry), Macro (Domestic). Industry Structure, Domestic Environment and International Environment, Business-level strategic planning,

Relationship Between Planning and Controlling, Measures of Controlling and Accountability for Performance

Unit 3

Unit III: Organizing

Organizational forms (Mintzberg); Factors affecting Organizational Design, Organizational structures: traditional and modern; Comparative suitability and changes over time, Formal- Informal Organizations Interface, Staffing: Manning the Organizational Structure; Organograms

Unit 4

Unit IV: Directing

Motivation: Meaning, Importance and Factors Affecting, Analysis of Maslow and Herzberg's Models, McGregor's Theory X and Theory Y, Leadership – Meaning, Importance and Factors Affecting Effective Leadership; Organization-wide Leadership, Leadership Styles, Grid and Contingencies, Followership, Communication: Meaning, Importance and Factors Affecting Communication Effectiveness , Communication in cultural context

Unit 5

Unit V: Salient Developments and Contemporary Issues in Management

Factors reshaping and redesigning management purpose, performance and reward perceptions: internationalisation; digitalization; entrepreneurship & innovation; values & ethics, Holistic purpose and measures of firm performance; happy and harmonious organizations, Workplace Diversity, Democracy and Sociocracy, Transformational Leadership, Subaltern Management Ideas e.g. from India

Principles of Marketing (BCHCP08) Core Course - (CC) Credit:6

Course Objective(2-3)

The objective of this course is:

- 1. To provide basic knowledge of concepts, principles, tools and techniques of marketing.**
 - 2. To provide knowledge about various developments in the marketing.**
-

Course Learning Outcomes

1. The course aims to familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.
 2. To discuss and make the students understand the complexities involved in creating value through product development and pricing decisions.
 3. To equip the students to take suitable decisions for delivering value through effective distribution strategies.
 4. To develop the skills among students to create value through designing of effective Promotion-Mix strategies.
 5. To make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.
-

Unit 1

- 1. Introduction:** Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.
 - 2. Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.
-

Unit 2

- 1. Consumer behaviour:** Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.
 - 2. Market Selection:** Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.
-

Unit 3

- 1. Product Decisions:** Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.
 - 2. New Product Development:** Product life cycle – concept and marketing strategies; New product development- concept and process.
-

Unit 4

- 1. Pricing Decisions:** Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.
 - 2. Distribution Decisions:** Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.
-

Unit 5

- 1. Promotion Decisions:** Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.
 - 2. Developments in Marketing:** Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concept, tools and issues.
-

References

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing* (17th edition) Pearson Education. Indian edition.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14th ed.). Mc Graw Hill.

3. Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.

Additional Resources:

1. Grewal, D. & Levy, M. (2017). *Marketing* (5thed.). McGraw-Hill Education.

2. Saxena, R. (2006). *Marketing Management* (3rd ed.). Tata Mc-Graw Hill.

3. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective* (13thed.). Pearson Education.

Teaching Learning Process

1. Lectures
 2. Case study discussions
 3. Individual and group presentations
 4. Projects
-

Assessment Methods

1. Class Tests
 2. Assignments
 3. Project evaluations
 4. Class Presentations
-

Keywords

1. Marketing
2. Target market
3. Need, wants, demand, value
4. Product
5. Price
6. Distribution
7. Promotion
8. Segmentation
9. Targeting

- 10. Positioning
 - 11. Branding
 - 12. Packaging and Labeling
 - 13. Consumer Behaviour
 - 14. Marketing Environment
-

Advertising, Personal Selling and Sales Management (BCHDSE07) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

The objective of this course is to:

1. Provide knowledge to the students about concepts and techniques of advertising and personal selling used as marketing communication tools.
 2. Enable the students to apply the knowledge in planning advertising and personal selling techniques.
-

Course Learning Outcomes

Learning Outcome of this paper is that the students would be equipped with concepts and techniques of advertising and personal selling used in marketing. They would get a chance to understand various appeals and models used by the marketers for promoting their brands in the market.

Unit 1

Unit 1: Introduction to Advertising

Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget. **12 Hours**

Unit 2

Unit 2: Advertising: Message and Media Decisions

Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling. **12 Hours**

Unit 3

Unit 3: Advertising Effectiveness and Institutional Framework

Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising.

Role of Advertising Standards Council of India (ASCI). **12 hrs**

Unit 4

Unit 4: Introduction to Personal Selling

Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives . **12 Hours**

Unit 5

Unit 5: Personal Selling Process

Prospecting,; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit. **12 Hours**

References

Readings:

1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
4. Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
5. Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.

Note: Latest edition of the books should be used.

Additional Resources:

1. Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
2. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.
3. Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.

Note: Latest edition of the books should be used.

Teaching Learning Process

Assessment Methods

Class Test

Projects

Presentations

Keywords

Advertising, personnel selling, objectives, tools, promotion, media, message, agency,

Course Objective(2-3)

Objective: To impart knowledge about the basic principles of the banking and insurance.

Course Learning Outcomes

CO1 - To understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2 - To familiarize with regard to operations of Banking and various services and benefits.

CO3 - To get an insight of lending operations of banking and causes of NPA into banking sector.

CO4 - To acquaint students with the concept of Insurance through functions and fundamental principles of Insurance.

CO5 - To enable students to understand the types of Insurance and Regulatory framework of Insurance.

Unit 1

Unit I:

Origin of banking: Definition and function of banks, banker and customer relationship, general and special types of customers.

Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit 2

Unit II:

Operations of Banking: Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

Unit 3

Unit III:

Loans and Advances: Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016; objectives & features.

Unit 4

Unit IV:

Concept of Insurance: Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

Unit 5

Unit V:

Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

References

1. Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House
2. Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons

Additional Resources:

1. Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
2. Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons
3. Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
4. Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the different aspects of Banking and the roles of Banks into Banking.	Lectures
2	Examining the operation of Banking and different services provided by Banks.	Lectures
3	Critically examining NPA's and the causes of NPA	Lectures
4	Explaining the concept & the fundamental principles of Insurance and.	Lectures
5	Analyzing the regulatory framework of Insurance and its types.	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Understanding the different aspects of Banking and the roles of Banks into Banking.	Class Participation, Test/Assignment-End Semeste Examination
2	Examining the operation of Banking and different services provided by Banks.	Class Participation, Test/Assignment-End Semeste Examination
3	Critically examining NPA's and the causes of NPA	Class Participation, Test/Assignment-End Semeste Examination
4	Explaining the concept & the fundamental principles of Insurance and.	Class Participation, Assignment-End Semester Examination
5	Analyzing the regulatory framework of Insurance and its types.	Class participation, Assignment-End Semester Examination

Keywords

Banking, Insurance, Bank Deposits, Types of Banks, NPA's, Life and Non-Life Insurance, Regulatory framework of Insurance.

Business Statistics (BCHDSE19) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

- a. Develop an understanding of the various statistical measures, tools, and techniques and their use in solving real life business and economic problems.
- b. Acquire a fair degree of proficiency in comprehending quantitative information, processing and analysing it to aid in diverse situations related to business and economics.
- c. Build competence to use computer for statistical computations, especially with Big data.

Unit 1

Unit 1: Descriptive Statistics

1.1

Measures of Central Tendency

(a)

Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.

(b)

Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

1.2

Measures of Dispersion: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.

1.3

Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

Unit 2

Unit II: Probability and Probability Distributions

2.1 Theory and approaches of probability.

2.2 Probability Theorems: Addition and Multiplication (Proof not required).

2.3 Conditional probability and Bayes' Theorem (Proof not required).

2.4 Expectation and variance of a random variable. Business Applications.

2.5 Probability distributions:

(a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.

(b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.

(c) Normal distribution: Properties of Normal curve and computation of Probabilities.

Unit 3

Unit III: Simple Correlation and Regression Analysis

3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's co-efficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.

3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4

Unit IV: Index Numbers

4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base: univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted.

4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers.

4.3 Construction and Utility of consumer price indices; BSE SENSEX and NSE NIFTY.

Unit 5

Unit V: Time Series Analysis

5.1 Time Series Data; Components of time series; Additive and Multiplicative models.

5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages.

5.3 Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Unit 6

References

1.

Levin, Richard, David S. Rubin, Rastogi, and Siddqui. *Statistics for Management*, Pearson Education.

2.

Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage Learning

3.

Vohra, N.D. *Business Statistics*, McGraw Hill.

4.

Thukral, J.K., *Business Statistics*, Taxmann Publications

5

Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi

Additional Resources:

1.

Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill Publishing Co.2.

Spiegel, M.D. *Theory and Problems of Statistics*, Schaum's Outline Series. McGraw Hill Publishing Co.

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

Assessment Methods

1.

The students will be familiarized with software (Commonly used Statistical Packages) and the statistical and other functions contained therein related to formation of frequency distributions and calculations of averages, measures of dispersion, correlation and regression co-efficients, CPI, BSE SENSEX&NSE NIFTY. This will be evaluated through internal assessment.

2.

Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance.

3.

There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group)

4.

Use of simple calculator is allowed.

5.

Proofs of theorems/ formulae are not required.

Keywords

Descriptive Statistics,

Probability and Probability Distributions

Simple Correlation and Regression Analysis

Index Numbers

Time Series Analysis

**Business Tax Procedures & Management (DSE)
(BCHDSE15)
Discipline Specific Elective - (DSE) Credit:6**

Course Learning Outcomes

On completion of this course the students should be able to

- Know the schedule for the payment of tax in advance
- Understand the provisions for deduction of tax at source
- Compute the tax interest and fee payable to / by government
- Understand the assessment procedure
- Understand the process of recovery of tax
- Compute the penalties payable for offending income tax law
- Understand the concept of GAAR
- Understand the hierarchy of income tax authorities

Unit 1

Unit 1

- Advance payment of Tax
- Tax deduction/collection at source, documentation, returns, Certificates Interest payable by assessee/government
- Collection and recovery of Tax

Unit 2

Unit 2

- Assessment, re-assessment, rectification of mistakes
- Appeals and revisions
 - Preparation and filing of appeals with appellate authorities
 - Drafting of appeal; statement of facts and statement of law

Unit 3

Unit 3

- Penalties and Prosecutions: Provisions relating to undisclosed income/ investment (Sections 68,69A,69B,69C,69D)
- Settlement Commission
- Search, seizure and survey

Unit 4

Unit 4

- Transactions with persons located in notified jurisdictional area

- General anti-avoidance rule
 - Tax clearance certificate
 - Securities transaction tax
-

Unit 5

Unit 5

- Information Technology and Tax administration
 - Income Tax authorities
 - TAN (Tax Deduction and Collection Account Number)
 - TIN (Tax Information Network)
-

References

Suggested Readings

1. Singhania. Vinod K. and Singhania. Monica. *Corporate Tax planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter. Jodhpur

Note: Latest edition of text books may be used.

Teaching Learning Process

Teaching Learning Process

Classroom lectures; Case studies; Presentations

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests

Keywords

Keywords

- Advance tax
 - Tax collection at source
 - Interest
 - Recovery
 - STT
 - Assessment
 - Appeals
 - Income escaping tax
 - Re-assessment
 - Settlement commission
-
-

Compensation Management (BCHDSE18) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

-
- 1. To acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
-
- 2. Identify the internal and external environmental factors that have an impact on the pay structure of an organization
-

3. Understanding the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.

.

4. Understanding international compensation rules to meet requirement of overseas workforce.

.

5. Creating awareness of various compensation laws to meet employee satisfaction.

Unit 1

UNIT I: Introduction to Compensation Management

Concept and principles; consequences of pay dissatisfaction; job grading, broad banding and job design

Unit 2

UNIT II: Foundations of Compensation

Theories of compensation; executive compensation; challenges of compensation design; developing strategic compensation alternatives, compensation policies in India

Unit 3

UNIT III: Components of Compensation

Basic pay, dearness allowance, fringe benefits, incentive wage plans (individual, group, organization wide), employee stock ownership, retirements benefits- (pension, gratuity, provident fund); impact of collective bargaining and negotiation skills on compensation

Unit 4

UNIT IV: International Compensation Management

Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation

Unit 5

UNIT V: Compensation Laws

I. Wages and bonus: The Payment of Wages Act, 1936, The Minimum Wages Act, 1948, The Payment of Bonus Act, 1965

II. Social security: The Workmen's Compensation Act, 1923, The Employees' State Insurance Act, 1948, The Employees' Provident Funds & Miscellaneous Provisions Act, 1952, The Maternity Benefit Act, 1961, The Employees' Family Pension Scheme, 1995.

Consumer Affairs & Customer Care (BCHDSE08) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for redress of consumer complaints, and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Course Learning Outcomes

The student is expected to become an aware and responsible consumer in the market place and society, capable of taking actions to defend his/her rights and contributing to the development of the society, community, and industry. This paper also seeks to prepare students for jobs in customer care, customer relationship management, service marketing, non-governmental organisations, research, consumer helplines, and in legal and mediation institutions.

Unit 1

Introduction (13 hrs)

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

Consumer and Markets: Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism, Consumer Organisations: Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India

Unit 2

The Consumer Protection Act,1986

(12 Hours)

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

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

Unit 3

Grievance Redressal Mechanism under the CPA, 1986 (12 Hours)

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

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

Unit 4

Consumer Protection in India (15 Hours)

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

Industry Regulators and Consumer Complaint Redressal Mechanism

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

Unit 5

Competition Act, 2002 (8 Hours)

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

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

References

1. Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi.
 1. Kapoor Sheetal, (2019) *Consumer Affairs and Customer Care*, 2nd Edition, Galgotia Publishing Company
 2. Rajya Laxmi Rao, (2012) *Consumer is King*, 3rd Ed. Universal Law Publishing Company
 3. Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India* (LAP LAMBERT, Germany)
 4. The Consumer Protection Act, 1986
 5. The Bureau of Indian Standards, 2016
 6. The Food Safety and Standards Act, 2005.
 7. The Competition Act, 2002

Additional Resources:

1. Choudhary, R. N. (2005) *Consumer Protection: Law and Practice*. 5th Ed. Bharat Law House, Delhi.
- 2.
3. Consumer Voice Magazine
4. E-books :- www.consumereducation.in
5. Empowering Consumers e-book, www.consumeraffairs.nic.in
6. ebook, www.bis.org
7. www.ncdrc.nic.in
8. www.delhistatecommission.nic.in

**Corporate Tax Planning (DSE)
(BCHDSE06)
Discipline Specific Elective - (DSE) Credit:6**

Course Learning Outcomes

Course learning outcomes

On completion of this course the students should be able to :

- Differentiate between various Tax Planning concepts
- Understand the procedure of assessment of corporate assesses
- Devise the strategy for Tax planning in respect of a new business
- Understand the specific Tax issues for start-ups
- Comprehend the Income Tax provisions relevant for financial management decisions
- Decipher the tax factors relevant for Managerial decisions
- Develop pay packages for employees
- Recognize the relevant Tax provisions for Non-resident Indians
- Understand how to claim relief for doubly Tax income
- Understand the procedure for obtaining advance rulings
- Devise Tax neutral strategies for Business re-organization

Unit 1

Unit 1

- Tax planning, tax management, tax evasion, tax avoidance
- Types of companies
- Residential status of companies and tax incidence, clubbing
- Tax liability and minimum alternate tax. Carry forward and set off of losses in case of certain companies, deductions available to corporate assesses.
- Tax on distributed profits, Units of Mutual funds

Unit 2

Unit 2

- Tax planning with reference to setting up of a new business; taxation issues of start-ups
- Location of Business, nature of business, form of organization
- Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares
- Tax planning with reference to sale of scientific research assets

Unit 3

Unit 3

- Tax planning with reference to specific management decisions –
- Make or buy, own or lease, repair or replace
- Tax planning with reference to employee's remuneration
- Tax planning with reference to receipt of insurance compensation
- Tax planning with reference to distribution of assets at the time of liquidation

Unit 4

Unit 4

- Tax planning in respect of non-resident Indians; income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I
- Double taxation relief
- Provisions regulating transfer pricing, computation of Arm's length pricing
- Advance rulings
- Advance Pricing Agreement

Unit 5

Unit 5

- Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

References

Suggested Readings

1. Singhanian. Vinod K. and Singhanian. Monica. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi
5. IAS-12 and AS-22.
6. Ghosh. T.P. *IFRSs*. Taxmann Publications Pvt. Ltd., New Delhi.

Teaching Learning Process

Classroom lectures, Case studies ,Presentations, Online filing,Industrial Excursions

Teaching Learning Process

Teaching Learning Processes

Classroom lectures, Case studies ,Presentations, Online filing,Industrial Excursions

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests etc.

Keywords

Tax Planning, Corporate assesses, Non resident, Tax Avoidance . Minimum alternate Tax, Dividend distribution tax, Slump sale, Amalgamation, Demerger,Start-ups, Investment linked Incentives,

Keywords

Keywords

Tax Planning, Corporate assesses, Non resident, Tax Avoidance . Minimum alternate Tax, Dividend distribution tax, Slump sale, Amalgamation, Demerger,Start-ups, Investment linked Incentives,

Entrepreneurship Development (BCHDSE13) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

To inculcate the spirit of entrepreneurship among the new learners so as to ensure their entrepreneurial desire resulting in to creation of a new venture.

Course Learning Outcomes

Course Outcomes:

- Basic understanding on the concept of entrepreneurship in the context of Indian Economic scenario.
- To link to the Individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.

- Understanding Entrepreneurial process for initiating new venture creation.
 - Understanding social support system for garnering strength towards entrepreneurial preferences
 - Understanding various dimensions of managing a business enterprise once it is formed.
-

Unit 1

Unit I- Introduction: Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society-narratives from the past; Determinants of Entrepreneurship, Creative responses to economic, social and environmental challenges; Dimensions of Entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.

Unit 2

Unit II- Individual and Entrepreneurship: Entrepreneurial myth inhibiting entrepreneurial behaviour, why be an entrepreneur, Entrepreneurial Competencies, Entrepreneurial values, attitude and motivation, Entrepreneurial Risk propensity and ability to cope, Entrepreneurship in Indian scenario, Entrepreneurial mind-set in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs. Discovering the entrepreneur within and preparing oneself for entrepreneurial endeavours.

Unit 3

Unit III- Entrepreneurial Process: Opportunity Sensing and Identification Process (cases to be discussed on how business ideas are perceived), Generation of Business Ideas, Feasibility analysis of business ideas, Preparation of a business plan (Practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal. Project appraisal and its techniques; Understanding Business Start up processes-Boot strapping and lean start-ups; Enterprise life-cycle and changing roles of the entrepreneur.

Unit 4

Unit IV- Entrepreneurship Development Eco-System: Characteristics of entrepreneurial friendly environment: Social Support System for Entrepreneurship-Social Capital and Business Networks, Public and Private Support Systems, Availability of Finance, Marketing, technological and Managerial Support Systems, Role of Industries Association, Entrepreneurs' self-help group, Trade and Industry Associations, Existence of Business Incubators and accelerators, Availability of Venture Capital and angel investors support system, Crowd-funding and private equity funds.

Unit 5

Unit V- Managerial Aspects of Business: Managing Finance, Understanding of Capital-mix, Creating a simple organizational structure and Management of Human Resources of a new enterprise, Adopting a marketing strategy for sustaining new venture, Managing Assets (cash management), Relationship management, Promoting creative Teams, Managing family business. Understanding Cost side of product management.

**Financial markets, Institutions & Services
(BCHDSE03)
Discipline Specific Elective - (DSE) Credit:6**

Course Objective(2-3)

Objective: To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services.

Course Learning Outcomes

CO1 – To understand the meaning and scope of Financial Markets as well as Intuitions in India.

CO2 – To familiarize the students with the concepts of Money Market and Capital Market

CO3 - To Explain Commercial Banking and its Current developments.

CO4 - To explain concept of Non-Banking Financial Companies (NBFC's)

CO5 - To examine the Financial Services Industry

Unit 1

Unit-I: Introduction

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

Unit-II:

Financial Markets: Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview.

Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

Unit-III: Financial Institutions I

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

Unit-IV: Financial Institutions II

Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of

mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs). Non-banking financial companies (NBFCs).

Unit 5

Unit-V: Financial Services

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

References

1. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
2. Khan and Jain, Financial Services, Tata McGraw Hill.

Additional Resources:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.
3. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
4. Annual Reports of Major Financial Institutions in India

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the meaning and scope of Financial Markets as well as Intuitions in India.	Lectures

2	Familiarizing the students with the concepts of Money Market and Capital Market	Lectures
3	Explaining Commercial Banking and it's Current developments.	Lectures
4	Acquainting the students with the concept of Non-Banking Financial Companies (NBFC's)	Lectures
5	Examining the Financial Services Industry	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Understanding the meaning and scope of Financial Markets as well as Intuitions in India.	Class Participation, Test/Assignment-End Semester Examination
2	Familiarizing the students with the concepts of Money Market and Capital Market	Class Participation, Test/Assignment-End Semester Examination
3	Explaining Commercial Banking and it's Current developments.	Class Participation, Test/Assignment-End Semester Examination
4	Acquainting the students with the concept of Non-Banking Financial Companies (NBFC's)	Class Participation, Test/Assignment-End Semester Examination
5	Examining the Financial Services Industry	Class Participation, Test/Assignment-End Semester Examination

Keywords

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions, Commercial Banking, Life and Non-Life Insurance, Financial Services Industry, Merchant Banking

Financial Reporting & Analysis (BCHDSE01) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

Course Learning Outcomes: After completing the course, the student will be able to

CO1-Describe the conceptual framework of financial reporting

CO2-Understand the components of financial statements

CO3-Explain various elements of financial statements such as assets, liabilities, revenues, expense, losses, and gains.

CO4-Analyze and interpret financial statements

CO5- Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, Human resource reporting and Integrated Reporting

Unit 1

Unit I-INTRODUCTION

12

- Concept and objectives of financial reporting,
- Users of financial reports,
- Conceptual Framework for financial reporting,

Application of Indian Accounting Standards

Unit 2

Unit II-UNDERSTANDING FINANCIAL STATEMENTS

(Theoretical Framework)

12

- Introduction,
- Financial Statements: Balance sheet, Statement of Profit and Loss, Cashflow statement, Statement of changes in Equity
- Additional Disclosure statements: Need for additional statements,

- o Auditor's Report,
 - o Directors' Report,
 - o Electronic Dissemination of Information
-

Unit 3

Unit-III- Elements of Financial Statements

12

- Inventory- Concept and Valuation,
 - Property, Plant and Equipment,
 - Leases,
 - Liabilities,
 - Revenues, Expenses, Gains and losses
-

Unit 4

Unit IV- Analysis and Interpretation of Financial Statements

- Characteristics of Good Financial Statements,
 - Best Practices-Applicable to all Companies (Case study based)
 - Common Defects in Financial Statements of Corporate Entities Expanded Analysis
 - Ratio Analysis – Liquidity, Activity, Solvency and Profitability Ratios, Financial Statement Variation by type of industry, Financial ratios used in Annual reports, Graphing financial information
-

Unit 5

Unit V-Emerging Trends in Reporting

- Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies
 - Human resource reporting – Introduction, Models, Implications of Human capital reporting, limitations and HRR in India (Theory only)
 - Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation
-

References

Readings

- Lal, Jawahar and Gauba, Sucheta. *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai
 - Sapra Ritu and Chawla Kanika *Financial Reporting and Analysis. Wisdom Publications* , Delhi.
- Bhattacharya K Ashish Corporate Financial Reporting and Analysis PHI Learning

Additional Resources:

- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. *Financial Reporting and Analysis*. McGraw Hill Education
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- R.K. Mautz and William G. May, *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.
- George J. Benston et al., *World Financial Reporting*, Oxford University Press.
- Ahmed RiahiBelkoui, *Accounting Theory*, Thomas Learning.

Note: Latest edition of the readings may be used.

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching and Learning Activity
1.	Describe the conceptual framework of financial reporting	Theory
2.	Understand the components of financial statements	Theory
3.	Explain various elements of financial statements such as assets, liabilities, revenues, expense, losses, and gains.	Theory/Numerical
4.	Analyze and interpret financial statements	Numerical / Case analysis
5.	Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, Human resource reporting and Integrated Reporting	Theory

Assessment Methods

Class participation, Presentation, test, End Semester Exam

Keywords

Unit 1

Key words: Profit and Loss Account, Cash flow, Final Accounts, Reports

Unit 2

Key words: Profit and Loss Account, Cash flow, Final Accounts, Reports

Unit 3

Key words: Inventory, Property plant and equipment, Lease

Unit 4

Key words: Cases, Ratio Analysis, Quick Ratio, Debtors turnover ratio, Graphical analysis

Unit 5

Key words: Human Resource Accounting and Reporting, Integrated Reporting, Reporting for E commerce business

Fundamentals of Investment (BCHDSE02) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

Course Learning Outcomes

CLO1 – Explaining Investment Environment and concept of Return & Risk.

CLO2 – Analyzing Bond valuation & role of Credit Rating agencies.

CLO3 – Examining Equity approaches.

CLO4 – Analyzing two securities portfolio using Harry Markowitz model , explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CLO5 – Evaluating Investors protection framework

Unit 1

Unit-I: The Investment Environment

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

Unit 2

Unit-II: Bond Analysis

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

Unit 3

Unit-III: Approaches to Equity Analysis

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

Unit 4

Unit-IV: Portfolio Analysis and Financial Derivatives

(a) Two securities Harry Markowitz Model of Portfolio Analysis and Diversification, standardCAPM. Portfolio Risk and Return.

(b) Mutual Funds

(c) overview of Financial Derivatives-Forwards, Future & Options.

Unit 5

Unit-V: Investor Protection

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

References

1. Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.
2. Rustogi, R.P., *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.
3. Mayo, *An Introduction to Investment*. Cengage Learning.

Note: The latest edition of text books may be used.

Additional Resources:

1. Videos of Eugene Fama on the history of Finance.
2. Jones, C.P., *Investment Analysis and Management*. Wiley.
3. Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing
4. Singh, Y.P. *Fundamentals of Investment management*, Galgotia Publishing

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Explain investment environment and concept of return & risk.	Lectures
2	Learning Bond valuation & role of credit rating agencies.	Lectures
3	explaining Equity Analysis Approaches.	Lectures
4	Examining two securities portfolio using Harry Markowitz Model, CAPM, Mutual funds and Financial derivatives.	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Teaching & Learning Activity	Assessment Tasks
1	Explain investment environment and concept of return & risk.	Lectures	Class Participation, Test/Assignment-End Semester Examination
2	Learning Bond valuation & role of credit rating agencies.	Lectures	Class Participation, Test/Assignment-End Semester Examination
3	explaining Equity Analysis Approaches.	Lectures	Class Participation, Test/Assignment-End Semester Examination
4	Examining two securities portfolio using Harry Markowitz Model, CAPM, Mutual funds and Financial derivatives.	Lectures	Class Participation, Test/Assignment-End Semester Examination
5	Understanding Investors' protection framework.	Lectures	Class Participation, Test/Assignment-End Semester Examination

Keywords

Investments, bonds, equity, portfolio, diversification, investor protection, financial derivatives.

Industrial Relations and Laws (BCHDSE11) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Course Learning Outcomes

CO2: To imbibe how to interact, negotiate and transact with trade unions.

CO3: To acquaint with the basic framework of collective bargaining and workers' participation.

CO4: To design and understand the discipline measures and address grievance mechanisms.

CO5: To understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

Unit 1

Unit I: Industrial Relations (IR)

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 2

Unit II: Trade Union

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 3

Unit III: Collective Bargaining and Workers' Participation in Management

a) 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

b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 4

Unit IV: Discipline and Grievance Redressal

Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

Unit 5

Unit V: Labour Laws

a) 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

b) 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

References

- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
- Farnham., and Limlott, J. *Understanding Industrial Relations* Cassell.
- 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.

Additional Resources:

- Padhi, P K, *Industrial Relations*, Prentice Hall India.
 - Salamon, Michael. *Industrial Relations: Theory & practice*. Pearson higher Education.
-

Keywords

The Industrial Disputes Act, 1947

The Factories Act, 1948

Discipline and Grievance Redressal

International Business (BCHDSE12) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

Course learning outcomes

- To understand the process of Globalization and its impact on evolution and growth of International Business.
- Appreciate changing dynamics of diverse business environment.
- Analyse the theoretical dimensions of international trade and intervention measures adopted.
- Understand the concept of Balance of payment account and its components.
- Understand different forms of regional economic integration and its significance.
- Appreciate the role played by International economic organisations: WTO, UNCTAD, IMF, WORLD BANK.
- Familiarize students to the basics of the foreign exchange market - its characteristics and functions.
- Critically examine the concept and form of Foreign Direct Investment.
- Create awareness on emerging issues in international business - ecological issues and outsourcing.

Unit 1

Unit I

1. Introduction to International Business: Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses –complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

2. International Business Environment: Economic, demographic, cultural and political-legal environment

Unit 2

UNIT II

3. International Trade: Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.

4. BOP- Balance of payment account and its components

Unit 3

UNIT III

5. **Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration.

6. **International Economic Organizations:** WTO, UNCTAD, World Bank and IMF

Unit 4

UNIT IV

7. **International Financial Environment:** Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation.

8. **Exchange rate Determination:** Types of Exchange rates, Factors affecting exchange rate- Relative Inflation rates, Interest rates, Relative Interest rates, Relative income levels, Government controls, Expectations etc.

Unit 5

UNIT V

9. **Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

10. **Developments and Issues in International Business:** Outsourcing and its potential for India; International Business & Ecological considerations.

References

Compulsory readings

1. Charles, W L Hill and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw Hill
2. Bennett, Roger. *International Business*, Delhi: Pearson
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*. Pearson Education.
4. Michael R. Czinkota, et al. *International Business*. Fortforth. The Dryden Press.
5. Griffin, Ricky W and Michael W Pustay- *International Business-A managerial perspective* Prentice Hall

Note: Latest edition of the text books may be used.

Additional Resources:Additional Resources:

1. RBI Report on currency & Finance, Various issues.
 2. Economic Survey, Various issues
 3. WTO Annual report, various reports
 4. UNCTAD Reports
 5. Websites: RBI, IMF, WORLD BANK, WTO.
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Teaching Learning Process

Teaching Learning Process

Classroom lectures, Case studies ,Presentations, Class discussion

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests.

Keywords

Keywords

Globalization, International Business Environment, International Trade, Balance of payments, Regional Economic Integration, WTO, IMF, World Bank, Exchange rates, Foreign direct investment

Macro-Economics (BCHDSE09) Discipline Specific Elective - (DSE) Credit:6

Course Objective(2-3)

B.Com. (Hons.): Semester- _

Paper BCHDSE09: Macro Economics

Duration: 3 hrs.

Marks: 100

Lectures: 6

Objective:To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course learning Outcomes:

After completion of the course the learner should be able;

CO1: To describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: To expose fiscal and monetary policy implications through IS-LM framework in short run and long run.

CO3: To comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: To elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: To describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Unit 1

Unit II Economy in the Short Run

15 lectures

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS-LM framework and numericals.

Unit 3

Unit III Demand for money and Supply of money

10 lectures

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach

Supply of money- Measures of money supply by RBI, Money multiplier.

Unit 4

Unit IV Inflation, Unemployment and Labor Market

15 lectures

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

Unit 5

Unit V Open Economy

15 lectures

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell- Fleming model with fixed and flexible exchange rates, Interest rate differentials- case of a large economy.

References

Additional Resources:

- 1) Dornbusch, Rudiger, Stanley Fischer and Richard Startz,,*Macroeconomics*, McGraw Hill Education; Twelfth edition, 2018
- 2) Mankiw, N. Gregory, *Principles of Macroeconomics*, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
- 3) Deepashree, *Macro Economics*, ANE Books Pvt. Ltd. New Delhi.
- 4) Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
- 5) Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
- 6) Edward Shapiro. *Macroeconomic Analysis*. Ed. 5th Galgotia Publications Pvt Ltd-New Delhi, 2013
- 7) Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5th edition, 2009.
- 8) Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2nd edition, 2005.
- 9) Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7th edition, 2011.
- 10) Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9th edition, 2012.

11) Froyen, Macroeconomics:- Theories and Policies Pearson New Delhi, Sixth edition, 2013

12) JM Keynes: General Theory of Interest, Employment & Money; Atlantic, 2008

13) T Froyen Richard: Macro Economic Theories and Policies; 6 edition, 1998

14) G.S. Gupta : Managerial Economics McGraw Hill Education; 2nd edition, 2017

15) Government of India (GOI) (Latest Year) : –Economic Survey, Ministry of Finance: New Delhi

Teaching Learning Process

Unit No.	Teaching and Learning Activity
I.	Lecture sessions, reflective assessment, and case study discussions
II.	Lecture sessions, reflective assessment and case study discussions
III.	Lecture sessions, reflective assessment and case study discussions
IV.	Lecture sessions, reflective assessment and case study discussions
V.	Lecture sessions, reflective assessment and presentations by students

Assessment Methods

Unit No.	Assessment Tasks
I.	Class participation, Assignment Individual/Group projects, Mid Semester Exam/ End Semester Exam.
II.	Class participation, Assignment Individual/Group projects, Mid Semester Exam/End Semester Exam.

III.	Case Study Discussion, Assignment Individual/Group projects, Mid Semester Exam/ End Semester Exam.
IV.	Class participation, Assignment, Individual/Group projects, Mid Semester, Exam/ End Semester Exam.
V.	Case Study Discussion, Assignment, Individual/Group projects, Mid Semester Exam/ End Semester Exam.

Keywords

Income,

Expenditure

Circular flow

Consumption,

Saving and investment a

Multiplier

Fiscal policy

Monetary policy,

Aggregate demand,

Aggregate supply

IS–LM framework

Quantity Theory of Money

Keynesian theory of demand for money,

Baumol-Tobin Transaction approach,

Tobin's Portfolio Balance approach

Money multiplier

Inflation

Unemployment

Phillips curve,

Exchange rates

Fixed and flexible,

Mundell- Fleming model

Interest rate differentials

Management Accounting (BCHDSE05) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

Course outcomes:

CO1: Ability to understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting -- Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: Understanding budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget.

CO3: Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO4: Understanding the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.

CO5: Understanding the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

CO6: Facilitating basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

Unit 1

Unit 1: Introduction

(5 Lectures)

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting -- Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

Unit 2

Unit 2: Budgetary Control and Standard Costing System

(10+ 10 Lectures)

(a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

(b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios.

Unit 3

Unit 3: Marginal Costing

(15 Lectures)

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4

Unit 4: Decision Making

(15 Lectures)

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

Unit 5

Unit 5: Contemporary Issues in Management Accounting

(5 Lectures)

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional

Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

References

Suggested Readings:

1. Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
2. Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
3. Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi
4. Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi
5. Nigam, B.M. Lall., and Jain, I.C. Cost Accounting: Principles, Methods and techniques. PHI Pvt. Ltd, New Delhi.

6. Jhamb, H. V. Management Accounting. Ane Books Pvt Ltd, New Delhi
7. Maheshwari, S. N., & Mittal, S.N. Management Accounting. ShriMahabir Book Depot, New Delhi.

Additional Resources:

References:

1. Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
2. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
3. Drury, Colin. Management and Cost Accounting. Thomson Learning.

Note: Latest edition of text books may be used.

Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Develop an understanding of the conceptual framework of Management Accounting and its basic concepts such as cost control, reduction	Theory
2 (a)	Understand types of budget, budgetary control	Theory with examples
2 (b)	Understand Standard costing, its procedures and computation of various variances	Theory/ numerical
3	Develop and understanding of marginal costing and computation of related methods such as break even, CVP analysis, PV ratio etc.	Theory/ numerical
4	Learn about relevant costs and their use in business decision-making using different costing techniques	Theory/ numerical with examples
5	Learn about emerging concepts such as responsibility centres, divisional performance management, transfer pricing and non-financial measures	Theory/ numerical with examples

Assessment Methods

Keywords

Unit 1

KEYWORDS: management accounting, cost control, cost reduction, cost management

Unit 2

KEYWORDS: budgetary control, zero base budgeting, standard cost, variance analysis, control ratios

Unit 3

KEYWORDS: marginal cost, cost-volume-profit analysis, break-even, margin of safety

Unit 4

KEYWORDS: relevant costs, decision-making, pricing

Unit 5

KEYWORDS: responsibility accounting, responsibility centre, divisional performance transfer pricing

Organizational Behaviour (BCHDSE10) Discipline Specific Elective - (DSE) Credit:6

Course Learning Outcomes

Course Outcomes:

- Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- Understanding how people behave under different conditions and why people behave as they do.
- Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.
- Critically evaluate the leadership styles and strategies.
- Critically evaluate the potential effects of organization culture and stress on organisational behaviour.

Unit 1

Unit I- Introduction: Introduction to Organisational Theories. Organisational Behaviour: concepts, determinants, challenges, opportunities. Contributing disciplines of OB. Organizational Behaviour Models.

Unit 2

Unit II- Individual Behaviour: Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes. Learning- Concept and Learning theories and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.

Unit 3

Unit III- Motivation and Communication: Meaning and Importance of motivation, Theories: Maslow, Herzberg, Equity and Z Theory, Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas. Behaviour modification. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.

Unit 4

Unit IV- Leadership, Power and Conflict: Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness. Power and Politics. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

Unit 5

Unit V- Dynamics of Organisational Behaviour: Organisational Culture- Concept and determinants of organisational culture, Organisational change- Importance, Proactive vs Reaction Change, Resistance to change, Change Process, Managing change. Group Dynamics- Concepts, Types- group norms, group roles, and group cohesiveness. Stress- Individual and organisational factors to stress; Work Stressors, Consequences of stress; Prevention and Management of stress, Work life balance.

Note: Case studies can be taught from units III, IV, and V.

**Project Management & Techniques
(BCHDSE17)
Discipline Specific Elective - (DSE) Credit:6**

Course Objective(2-3)

Objective: To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

Course Learning Outcomes

- CLO1 – Explaining the concept and attributes of projects, project management system , process and its principles**
 - CLO2 – Performing technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.**
 - CLO3 – Analysing Project Appraisal in Public & Private sector and estimate shadow prices and social discount rate.**
 - CLO4 – Examining Project Risk and Performance Assessment.**
 - CLO5 – Evaluating Project management Techniques using case studies.**
-

Unit 1

Unit I: Introduction

Concept and attributes of Project, Identification of Investment opportunities, Project lifecycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

Unit 2

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3

Unit III: Project Appraisal

Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate

Unit 4

Unit IV: Project Risk and Performance Assessment

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report.

Unit 5

Unit V: Project Management Techniques & Case Studies

Techniques (PERT & CPM) and 3 Case Studies.

References

1. Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gray, Clifford F, Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
3. Gido, Jack, And Clements, James P. Project Management. Cengage Learning.

Note: Latest Editions of the text books may be used.

Additional Resources:

1. Kharua, Sitangshu. Project Management and Appraisal. Oxford Press University.
 2. Barker, Stephen., and Cole, Rob. Brilliant Project Management, Pearson.
-
-

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Introducing the concept and attributes of projects, project management system , process and its principles	Lectures
2	Performing technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.	Lectures
3	Performing Project Appraisal in Public & Private sector and estimate shadow prices and social discount rate.	Lectures
4	Examining Project Risk and conducting Performance Assessment	Lectures
5	Learning Project management Techniques and examining various case studies.	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Introducing the concept and attributes of projects, project management system , process and its principles	Class Participation, Class Test/Assignment-End Semester Examination
2	Performing technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.	Class Participation, Class Test/Assignment-End Semester Examination
3	Performing Project Appraisal in Public & Private sector and estimate shadow prices and social discount rate.	Class Participation, Class Test/Assignment-End Semester Examination
4	Examining Project Risk and conducting Performance Assessment	Class Participation, Class Test/Assignment-End Semester Examination
5	Learning Project management Techniques and examining various case studies.	Class Participation, Class Test/Assignment-End Semester Examination

Keywords

Project Management, Project Techniques, Project Appraisal, Project Risk, Project Report

Business Communication & Documentation (BCHSEC12) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

Course Outcomes:

- Discuss the importance of effective communication in business.
- Discuss the impact that word choice and tone can have on a business message.
- Understanding importance of report writing and different ways of documentation.
- Learning business vocabulary and understanding business plans for presentation and communication.
- Understanding information technology for secure business dealings and transactions.

Unit 1

Unit I: Communication Roles (With Reference to Mintzberg's Managerial Roles) and Flows in Organizations

Meaning, Importance (Costs & Rewards) and Process of Communication and Documentation in Business; Types of Communication; Communication breakdown and rumours; Effective communication

Unit 2

Unit II: Business Correspondence & Documentation

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Sales letters, claim & adjustment letters; Job application letter, preparing the resume; Social and Public Relations correspondence; Drafting simple contracts and deeds (non-legal); Project on Legal Documentation for Bank Transactions, Property Documentation, Contract of Employment etc. ; Memorandum, Inter -office Memo, Notices, Note-sheet, Agenda, Minutes; Creating, Storing/ Archiving and Retrieving Folders/ Documents

Unit 3

Unit III: Report Writing /Typing or Word Processing

Identify the types of reports, define the basic format of a report; The steps in report writing. Inserting visuals such as tables, diagrams and charts in writing report. The citation rules (APA style documentation); Working with the Features of Word Processing Software ; Document and Folder Naming and Classification

Unit 4

Unit IV: Business language and presentation

Business, commercial and managerial vocabulary – terms used in trade, business plans / proposals; Presenting Business Plans, Multimedia Corporate Presentations

Unit 5

Unit V: Technology and Business Communication and Documentation

Use of digital platforms in business communication; Document sharing and collaborative working ; Privacy and Data Security Issues in Business Communication and Documentation

Business Research Methods & Analytics (BCHSEC04) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

- To understand the meaning and scope of Business Research**
 - To get familiarized to research terminologies and various types of research design.**
 - To get an insight into various scaling techniques and sources of data collection.**
 - To get acquainted with various techniques of data analysis and its implications.**
 - To enable basic learning of analytics in business.**
-

Unit 1

Unit I- Introduction to Business Research: 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 2

Unit II- Language of Research: 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 3

Unit III- Scaling and Data Collection: 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 Data And Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques .

Unit 4

Unit IV- Data Analysis and Interpretation: 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

Unit 5

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

Unit 6

Practical

References

Bell, Bryman and Harley, Business Research Methods, Oxford University Press,

Dangi and Dewan, Business Research Methods, Cengage Learning India, Pvt Ltd.

James, E.R, Business Analytics. Pearson Education Limited, UK

Additional Resources:

W. Lawrence Neuman, Social Research Methods: Quantitative and Qualitative Approaches, Pearson

Pattern and Newhart, Understanding Research Methods: An Overview of the Essentials, Routledge

Albright, S.C. & Wayne L. Winston, W.L. Business Analytics: Data Analysis and Decision Making (5 edition), Cengage Learning Limited

Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self study.

Assessment Methods

Closed Book Examination, Team Assignment, Internal and External Examination

Keywords

Business Research, Research Design, Measurement and Scaling, Questionnaire, Sampling, Hypothesis testing, Analytics

Collective Bargaining and Negotiation Skills (BCHSEC07) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Objective(2-3)

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

Course Learning Outcomes

CO1: To identify issues in collective bargaining, its significance.

CO2: To understand the levels, coverage and agreements of collective bargaining.

CO3: To enable to liaison in negotiations

CO4: To be able to administer the negotiation agreement and handle grievance management

Unit 1

Unit I: Issues in Collective Bargaining

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit 2

Unit II: Collective Bargaining in India

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

Unit 3

Unit III: Negotiating a Contract

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

Unit 4

Unit IV: Negotiation Skills

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

References

- Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Oxford University Press, Delhi.
- Salamon, Michael. *Industrial Relations--Theory & Practice*. London. Prentice Hall.

Additional Resources:

- Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. Galgotia Publishing Company, New Delhi.
- Edwards, P. *Industrial Relations: Theory and Practice in Britain*. Blackwell Publishing, U.K.
- Dubey,S., Jain,P. *Collective Bargaining and negotiation Skills*. Bookage Publications.
- Anand,K.B.,Paswan, A.K., *Collective Bargaining and negotiation Skills*.Galgotia Publishing Company

Keywords

- **Collective Bargaining**
- **Negotiation**
- Grievance Management

Computerized Accounting System (BCHSEC01) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

The students will be able to understand Computerised Accounting System environment

The students will be able to create Computerised Accounting System structure for a business firm

The students will be able to record day to day transactions in Computerised Accounting System

The students will be able to make necessary tax adjustments while recording transactions

The students will be able to generate Accounting Reports for analysis and decision making

Unit 1

Unit-1:Computerised Accounting System:

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;

Using any popular accounting software:Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

Unit 2

Unit-2:Creating Masters:

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group,

Unit 3

Unit-3:Voucher Entry

Types of vouchers; selection of voucher type for transections; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Unit 4

Unit-4:Taxation and Generating Reports:

Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

Unit 5

Unit-5:Auditing:

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit 6

Practical

1.
The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2.
There shall be a practical examination of 100 Marks (Practical-75 Marks, Class Test-10 Marks and Work Book- 10 Marks and attendance -5 marks) and duration of Examination shall be 3 Hrs.
3.
There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

References

1.
Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
2.
Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)

Keywords

Computerised Accounting System, Taxation, Auditing

**Cyber Crimes and Laws
(BCHSEC08)
Skill-Enhancement Elective Course - (SEC) Credit:4**

Course Objective(2-3)

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business.

Course Learning Outcomes

CO1: To be able to identify cyber risk associated with online activities

CO2: To prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: To enable to generate and preserve electronic evidences for personal and professional use. CO4: To be able to work in virtual space safely and with business process or products not falling under the ambit of cyber crimes.

CO4: To be able to work in virtual space safely and with business process or products not falling under the ambit of cyber crimes.

Unit 1

Unit I: Cyber Crimes

10 Lectures

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; cyber forensic

Unit 2

Unit II: **Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space**
12 Lectures

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks with Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space..

Unit 3

Unit III: Electronic Records

10 Lectures

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

Unit 4

Unit IV: Regulatory Framework

10 Lectures

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

Unit 5

Unit V: Case Laws

8 Lectures

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. **Electronic Record Sec. 2 (t)**-'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**-'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
5. **Penalty for Damage to Computer or Computer System- Section 43**-'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
6. **Tampering with Computer Source Documents-Section 65**-'Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
7. **Punishment for sending offensive messages-Sec. 66A**-'SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra", Suit No. 1279/2001'

8. Punishment for Identity Theft-Section 66C-'CBI v Arif Azim Case Judicial Reports

(Criminal) 2003 (2) page 272'

9. Punishment for Cheating by Personating by using Computer Resource-section 66D-

'National Association of Software and Service Companies (NAASCOM)v Ajay Sood.

(2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del'

10. Punishment for Publishing or Transmitting Obscene Material in Electronic formsection

67-'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del),

116(2005) DLT427, 2005(79) DRJ576'

11. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit

Act, etc., in Electronic Form-Section 67A-'R v Graham Waddon., Southwark [Crown

Court, 30/6/1999]'

References

- Efraim, Turban., Jae, Lee., King, David., and Chung, HM. *Electronic Commerce-A managerial Perspective*. Pearson Education
- Joseph, P.T. *E-Commerce-An Indian Perspective*. PHI
- Sharma J. P., and Kanojia S . *E business and Cyber Laws*. Bharat Law House Pvt Ltd, New Delhi.
- *Information Technology Rules 2000 &Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*. Taxmann Publications Pvt. Ltd., New Delhi.
- Rattan J, *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd

Additional Resources:

- Chaffey, Dave. *E-business and E-commerce Management*. Pearson Education.
- Painttal, D. *Law of Information Technology*. Taxmann Publications Pvt. Ltd., New Delhi.
- Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler. *E-business and E-commerce for managers*. Pearson Education.
- Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education
- Efraim, T., Jae, L., King, D., and Chung, HM. *Electronic Commerce-A managerial Perspective*. Pearson Education

Keywords

IT Act, 2000

Cyber Crimes

Electronic Records

Digital Marketing (BCHSEC02) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Objective(2-3)

This course seeks to:

1. Provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario.
 2. Enable the student to learn the application of digital marketing tools.
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Course Learning Outcomes

On successful completion of this course, the students shall be able to:

1. Identify and assess the impact of digital technology in transforming the business environment as also the customer journey.
 2. Understand how marketers think, conceptualise, test continuously to optimise their product search on digital platforms.
 3. Illustrate how the effectiveness of a digital marketing campaign can be measured
 4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.
 5. Appreciate the need for regulatory framework in India
 6. Critically evaluate, rank or rate the best ad campaigns, websites, videos, blogs, or interactive marketers
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Unit 1

INTRODUCTION

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview. **[8 hours]**

Unit 2

Digital Marketing Management

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process. **[10 Hours]**

Unit 3

Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

[12 hours]

Unit 4

Interactive Marketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

[10 hours]

Unit 5

V Ethical and Legal Issues

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

[5 Hours]

References

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
2. Kotler, Philip (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson (Prentice Hall)
3. Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page Publishers.
4. Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.

Additional Resources:

1. Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach*. Oxford University Press Inc., New York.
2. Strauss, Judy, and Raymond Frost (2009) *E-Marketing*. Pearson (Prentice Hall)
3. Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.
4. Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.

5. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization.

6. Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*, 2/E, Pearson

Teaching Learning Process

- Smart Class lectures/ Lectures in e-labs
 - Experiential learning:
 - Do IT YOURSELF assignments
 - Student Development Workshops in digital marketing areas: for SEO tactics, website development, social media/ video marketing.
 - Individual and group presentations on Digital marketing strategies of popular click and click only vs brick and click marketers
 - Case discussions
 - e-quiz
 - Role playing : Content manager /admin of online groups/pages; blogger
 - Mentoring regularly via tutorials
 - Moodle (for activities, projects, exercises etc)
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Assessment Methods

Class Tests (10 marks) : Written: Objective and Descriptive

Assignments (10 marks): Presentations: Individual and Tutorial group based; e-assignments

Attendance (maximum 5 marks)

Continuous assessment in terms of participation in class, tutorials, and class presentations.

Keywords

Digital marketing, e- marketers, e-customers, Digital marketing mix, Segmentation and positioning strategies, e-CRM, Hierarchy of Response model, Consumer buying process, Internet, P.O.E.S Media, online consumer experience, Domain name branding, SEO, Keywords, PPC marketing, Online advertising, buying models, Online PR, social media, blogging, online communities, video marketing, mobile marketing, permission marketing, dynamic pricing, e-Payment, interactive marketing,

E-Commerce (BCHSEC03)

Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

The students will be able to

- Understand the basics of E-commerce, current and emerging business models.
- Enhance their skills for designing , developing webpage/website.
- Understand the importance of security, privacy, ethical and legal issues of e-commerce.
- Have global employment opportunities in various sectors
- Understand how to meet the needs of the website visitors.
- Familiarise themselves with basic business operations such as sales, marketing , HR etc on the web.

Unit 1

Unit I Introduction to E- commerce

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

8 Hours

Unit 2

Unit II Online Business Transactions

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping

8 Hours

Unit 3

Unit III Website Designing

Practical Lab

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

16 Hours

Unit 4

Unit IV E-payment System

Lecture/Practical Lab

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House.

Automated Ledger Posting.

Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).

E-payments risks.

6 Hours

Unit 5

Unit V Security and Legal Aspects of E-commerce

E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication. **7 hrs**

Practical

Designing a Web Page in

- Note Pad
 - HTML
-

References

1. Elias M. Awad "Electronic Commerce from vision to fulfillment," Third Edition PHI publications.
2. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the whats and hows of E-commerce." Macmillan India Ltd.
3. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
4. Turban, E., et.al. "Electronic commerce: A Managerial perspective" Pearson Education Asia.
5. Diwan, Parag and Sharma, Sunil " Electronic commerce- A manager's Guide to E-Business", Vanity Books International ,Delhi

6. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for managers. Pearson Education.
7. Kosiur, David, "Understanding Electronic Commerce" Prentice Hall of India Private Ltd., New Delhi.
8. Whiteley, David, "E-Commerce" McGraw Hill, New York.

Note: Latest edition of text books may be used.

Additional Resources:

Additional Resources:

1. **IT Act 2000**
 2. **Kumar A. " Cyber Laws" Book Age Publications, New Delhi**
-

Assessment Methods

- **Presentations**
 - **Online/Off line Quiz**
 - **Micro Research Projects**
 - **Group Discussion**
 - **Class Tests**
 - **Assessment of webpage**
 - **E-Commerce**
 - **World Wide Web**
 - **Electronic Funds Transfer**
 - **Automated Clearing House**
 - **Digital Signature**
 - **Online shopping**
-

Keywords

E-filing of Returns (BCHSEC06) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

Course learning outcomes

On completion of this course, the student should be able to :

- Know the difference between E-filing and Regular filling of Income tax returns
- Understand the circumstances when E-filing is mandatory
- Understand basic concepts under Income tax law
- Know the basic scheme of computing taxable income and tax liability
- Know about various types of income tax return forms
- Understand the set-up of E-infrastructure for payment of income tax
- Understand the concept of advance payment of tax and tax deduction at source
- File online return of income-tax and TDS
- Understand basic concepts of GST
- Know meaning of input tax credit and the process of its utilization
- Know about various types of GST returns
- Know the schedule and manner of payment of GST
- Understand the provisions relating to Interest and penalty for late or non payment of GST

Unit 1

Unit 1: Conceptual Framework

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Unit 2

Unit 2: Income tax and e-filing of ITRs

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.

Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

Unit 3

Unit 3: TDS and e-Filing of TDS returns

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

Unit 4

Unit 4: Filing of GST returns

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger; GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

References

Suggested Readings

1. Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhania, Vinod K. and Monica Singhania. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi

Softwares:

2. Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of text book may be used

Teaching Learning Process

Teaching Learning Process

Classroom lectures; Case studies; Presentations; Online filing; Practical workshops

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests; Practical exam

Keywords

Keywords

- PAN
 - TAN
 - TCAN
 - E-FILING
 - CENTRAL PROCESSING CENTRE
 - TDS
 - APT
 - CGST,SGST/UTGST,IGST,STATE COMPENSATION CESS
 - ELECTRONIC LEDGER
 - GST NETWORK
-
-

Leadership & Team Development (BCHSEC10) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

Course Outcomes:

- Exhibit the ability to work effectively with those different from themselves.
- Understanding working groups and their role for business success.

- Linking the Individual's capability and strength to decision making.
- Understanding the role of balance between team and their emotions for better communication and problem solving.
- Understanding role of women and social media in leadership for changing business scenario.

Unit 1

Unit I: Leadership: Attributes of Leadership, Transformational and Transactional Leadership; Ethical Leadership, Culture and Leadership. (The emerging trends in leadership are to be discussed with case studies and Projects).

Unit 2

Unit II: Understanding Groups and Group Processes: The Nature and Types of Groups; Group Dynamics: Group Cohesion, Group Roles and Group Norms, Threat to group effectiveness, Managing group and intergroup dynamics, Managing culturally diverse group.

Unit 3

Unit III- Leaders and Group Decisions: Group Decision Making; Power and Influence in Teams; Leadership and Team Empowerment, Challenges in team decision making.

Unit 4

Unit IV- Team Building and Team Effectiveness: Group vs. Team; Evolution of group into teams; Stages of Team Development (Team Development Case Studies); Emotionally Intelligent Teams. Characteristics of Effective Team; Collaborative Communication in Teams; Problem Solving and Conflict Resolution in Teams

Unit 5

Unit V- Emerging Trends in Leadership: Women in Leadership, Leadership skills: Coaching and Mentoring, Ethical Leadership. Leadership and social media

**Personal Finance and Planning
(BCHSEC11)
Skill-Enhancement Elective Course - (SEC) Credit:4**

Course Objective(2-3)

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

Course Learning Outcomes

- CO1** - To understand the meaning and relevance of Financial Planning.
 - CO2** - To familiarize with regard to the concept of Investment Planning and its methods.
 - CO3** - To examine concept of Personal Tax Planning.
 - CO4** - To analyze Insurance Planning and Retirement planning and its relevance.
-

Unit 1

Unit 1: Introduction to Financial Planning

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

Unit 2

Unit: 2 Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

Unit 3

Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

Unit 4

Unit 4: Insurance Planning and Retirement planning:

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

References

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

Additional Resources:

1. Lets Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 by Monika Halan
2. Tripathi, Vanita, Fundamentals of Investment, Taxman

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the concept of Financial Planning and its importance.	Lectures
2	Learning Investment Planning and its methods.	Lectures
3	Examining the concept and importance Personal Tax Planning.	Lectures
4	Analyzing Insurance Planning and Retirement planning and its relevance.	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Understanding the concept of Financial Planning and its importance.	Class Participation, Class Test/Assignment-End Semester Examination
2	Learning Investment Planning and its methods.	Class Participation, Class Test/Assignment-End Semester Examination
3	Examining the concept and importance Personal Tax Planning.	Class Participation, Class Test/Assignment-End Semester Examination
4	Analyzing Insurance Planning and Retirement planning and its relevance.	Class Participation, Class Test/ Assignment-End Semester Examination

Keywords

Financial Planning,

Investment Planning, Personal Tax Planning, Insurance Planning, Retirement Planning

Personal Tax Planning (BCHSEC05) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

Course learning outcomes

On completion of this course the students should be able to :

- Understand the concept of Tax Planning
- Use the residential status to plan the scope of income
- Apply critical thinking and problem solving skills related to minimization of tax liability of individuals
- Devise the Tax planning strategy in relation to agricultural income
- Develop efficient pay packages
- Understand tax planning strategies in relation to house property

- Understand the presumptive scheme of taxation of computing business income
 - Use Indexation technique to reduce capital gains tax
 - Understand the implication of gifts received from relatives and non relatives
-

Unit 1

Unit 1: Concept of Tax Planning

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91.
- (iii) Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.
-

Unit 2

Unit 2: Tax Planning with Reference to Salary Income

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.
-

Unit 3

Unit 3: Tax Planning in relation to Income from House Property and Business Income

- (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering:
- Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
 - Provisions relating to maintenance of accounts (Section 44AA)
 - Provisions relating to audit of accounts (Section 44AB)
-

Unit 4

Unit 4: Tax Planning in relation to Capital gains and other sources

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

Unit 5

Unit 5: Other Areas of Tax Planning

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

References

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Teaching Learning Process

Teaching Learning Process

Classroom lectures; Case studies; Presentations; Class discussion

Assessment Methods

Assessment Methods

End semester examination; Class participation; Assignments; Class tests

Keywords

Keywords

- Tax Planning
 - Residential status
 - Double Taxation relief
 - Agricultural Income
 - Perquisites
 - Allowances
 - Rebate
 - Deductions
 - Presumptive taxation
 - Indexation
 - Tax Audit
-

Training & Development (BCHSEC09) Skill-Enhancement Elective Course - (SEC) Credit:4

Course Learning Outcomes

- .
- 1. Linking the training and development to company's strategy effectively and assess the training needs of the people working in the organization.
- .
- 2. Applying various methods of training and development in real life situations.
- .

3. Design, develop, and conduct training and development programmes.

.

4. Evaluating the effectiveness of training and development programmes.

.

5. Developing skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs

Unit 1

Nature of Training and Development-Theories of Management training and development and practical application of these theories in today's organisations, Inputs and gaps in Training, Training and Development as source of competitive advantage, Resistance to change

Unit 2

The Training process, Methods of Training, Human Re-engineering, Learning curves, Managing change, Workmen Training, Re-training, Government initiatives, self-directed work teams, managing a diverse workforce, and the practical application of designing programmes in today's environment.

Unit 3

Executive Development, Role of Development Officers, Administrators, Consultants, Designers and instructors; Trends towards performance management and its impact on training professionals.

Unit 4

Evaluation of training and development programmes- statistical methods. Use of appropriate training and development software packages, Application of distance learning packages, effective training follow-up.

Unit 5

Career development and planning, career development programmes and counseling, group projects, Training for international assignments.

Generic Elective - (GE) Credit:6

Course Learning Outcomes

Course Learning Outcomes:

After completing the course, the student will be able to:

CO1: Gain an understanding of theoretical framework of accounting

CO2: Explain the concept of accounting equation and the purpose of maintaining a Cash Book

CO3: Develop understanding of preparing bank reconciliation statement.

CO4: Understand the meaning and importance of depreciation and inventory valuation in business

CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet.

CO6: State the meaning, objectives and significance of different types of ratios

Unit 1

UNIT 1 Introduction to Accounting 12

- Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information.
- Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher
- Accounting Concepts, Principles and Conventions
- Introduction to financial accounting standards
- System of Accounting. Basis of Accounting: cash basis and accrual basis

Unit 2

NIT 2 Concepts Related to Income Determination 12

- Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit.
- Recording of Transactions: Books of Original Entry-
 - o Journal
 - o Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems)

- o Purchases book, Sales book, Purchases return book, Sales return book (theory only)
 - Bank Reconciliation Statement: Need and preparation
 - Trial balance: Objectives and preparation (Scope: Trial balance with balance method only)
-

Unit 3

UNIT 3 Business Income 12

- Depreciation:
 - o Concept, Features, Causes, factors affecting depreciation
 - o Other similar terms: Depletion and Amortisation
 - o Methods of Depreciation:
 - § Straight Line Method (SLM)
 - § Written Down Value Method (WDV)
- Note: Excluding change of method
- o Difference between SLM and WDV; Advantages of SLM and WDV

Inventories: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average

Unit 4

UNIT 4 Financial Statements of Trading Organization 12

- Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship (Basic adjustments only)
-

Unit 5

NIT 5 Financial Statement Analysis 12

- Objectives, importance and limitations.
 - Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only)
-

References

J R Monga : Basic Corporate Accounting Mayur Publication

Ashok Sehgal Deepak Sehgal: Fundamentals of Financial Accounting, Taxman

T S Grewal : Introduction to Accounting, S Chand and Company

Additional Resources:

1 Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach.*:Publisher Wiley

2 Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

3 jMarshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited

4 Charles T Horngreen, Gart L Sundem, John A Elliot and Donna R Philbrick :Introduction to Financial Accounting, Pearson

Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Describe an understanding of theoretical framework of accounting	Theory
2	Explain the concept of accounting equation and the purpose of maintaining a Cash Book	Theory/ numerical with examples
3	Develop understanding of preparing bank reconciliation statement.	Theory/ numerical with examples
4	Understand the meaning and importance of depreciation and inventory valuation in business	Theory/ numerical with examples
5	Develop the skill of preparation of trading and profit and loss account and balance sheet.	Theory/ numerical with examples
6	State the meaning, objectives and significance of different types of ratios.	Theory/ numerical with examples

Assessment Methods

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

Keywords

UNIT 1

KEYWORDS: *accounting, transaction, assets/liabilities, principles, standards, accounting system*

UNIT 2

KEYWORDS: *Voucher, debit/credit, journal entry, books of account, trial balance, bank reconciliation statement*

UNIT 3 **KEYWORDS:** *depreciation, SLM, WDV, Inventory, LIFO/FIFO*

UNIT 4

KEYWORDS: *trading & profit and loss account*

UNIT 5

KEYWORDS: *liquidity ratios, profitability ratios, turnover ratios, inventory ratios*

Business Organization & Management (BCHGE04) Generic Elective - (GE) Credit:6

Course Learning Outcomes

Course Outcomes:

- Learning business activities to compete in competitive world.
- Understanding entrepreneurship from local to international businesspersons.
- Evaluate the functional areas of business activity to apply in real world.
- Understanding decision making and communication.
- Evaluate the impact of legal, social, and economic environments on business.

Unit 1

Unit I: Introduction to Organizations & Management

Meaning and Pervasiveness of Organizations; Range of Business Activities; Meaning and Importance of Management in Organizations; Perspectives on Experiencing Business: Consumer's Point of View: App-Based, Web-Based and In-store commerce; Producer's Point of View: Thinking End-to-End. From Farm to Fork. From the Ultimate Source of Supply to the Consumer. Supply Chain and Distribution Channels; Careers in Business Ownership and Management Point of View: Thinking domains (functions) and verticals (industries)

Unit 2

Unit II: Entrepreneurship: Founding the Business

Entrepreneur-Entrepreneurship-Enterprise, Process of Entrepreneurship, Entrepreneurs as the persons behind businesses. Stories of local, national and international businesspersons

Unit 3

Unit III: Organization of Business

Ownership Forms- Proprietary and Corporate; Unorganized (informal enterprises) versus Organized (registered/ incorporated enterprises); Business Families and Family Business, Multinational Businesses; Domains /Functions of Business: An overview -reinforcing career options- of Production & Operations, Marketing, Accounting & Finance, HR (***A student may opt to focus on any two***)

Unit 4

Unit IV: Management of Business

Overview of Functions of Management and Managerial Roles in Business; Managerial Levels, Skills / Competencies; **Decision-making techniques; Motivation, Leadership, and Communication** – Exemplary practices in Developing people as individuals and teams

Unit 5

Unit V: Context of Business

Interface between business, government, society and natural environment. Industry Analysis

Business Level Strategy formulation

Entrepreneurship (BCHGE07) Generic Elective - (GE) Credit:6

Course Objective(2-3)

This paper aims at imparting of basic knowledge on entrepreneurship and new enterprise creation so that it provides an opportunity for the students to opt entrepreneurship as an alternative career option.

Course Learning Outcomes

Courses Outcomes:

- Understanding entrepreneurship as a volition in the context of India
 - Generating ideas of existing support system for entrepreneurial orientation.
 - Understanding Enterprise Formation Process for gaining ideas as to creation of an enterprise.
 - Understanding of requirement of post-enterprise creation for effective operation of the business.
 - Gaining knowledge on available growth strategies for effecting suitable strategy for expansion and growth.
-

Unit 1

Unit I: Introduction

Entrepreneurship: meaning and importance, entrepreneurship in Indian context, Entrepreneurship as a creative solution provider, Meaning of various terms related to entrepreneurship: Intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

Unit 2

Unit II: Entrepreneurial Eco-System

Socio-economic support system for entrepreneurship, Public and private system of stimulation; Role of Development Institutes, Availability of Finance, marketing, technology and project related assistance, Role of Trade Associations and self-help groups for promotion of entrepreneurship, Types of Business Entities: Micro, Small and Medium Enterprises, Role of MSME sector in Indian Economy, Family Businesses in India; Conflicts in Family Business.

Unit 3

Unit III: Enterprise Formation Process

Understanding and analyzing business opportunities, Market Demand Analysis, preparation of business plan, project feasibility study; Start ups and basic start ups problems. Cases of Indian Start ups, Sources of Financing Business Start ups, (Practical knowledge on preparation of business plan/project report shall be imparted)

Unit 4

Unit IV: Managerial Aspects of Business

Managing Finance: preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital, Human Resource planning; Contract management; Understanding marketing methods. Understanding of GST and other Tax compliances

Unit 5

Unit V: Managing Growth

Business growth strategies specific to small enterprises, Enterprise Life Cycle and various growth strategies, Business Collaboration and outsourcing of resources, Network management, Succession planning for sustenance.

Finance for Non Finance Executives (BCHGE08) Generic Elective - (GE) Credit:6

Course Objective(2-3)

Objective: to familiarize non finance executives with the essentials of finance.

Course Learning Outcomes

CO1 – To Provide an Overview of Finance, the concept of Time value of Money as well as Concept of Risk & Return

CO2 – Understand Financial Analysis with the aid of various financial statements & analyze Capital Budgeting Process and Techniques.

CO3 – Analyze Cost of Capital, Capital Structure and Leverage

CO4 – Examine Dividend & Working Capital Dividend Decisions

CO5 – Perform Valuation of Securities

Unit 1

Unit: I Introduction

Meaning and Importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.

Unit 2

Unit: II Financial Analysis & Capital Budgeting

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

Unit 3

Unit: III Cost of Capital & Capital Structure

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

Unit 4

Unit: IV Dividend Decisions & Working Capital

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

Unit 5

Unit: V Valuation of Securities

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis

References

1. Tripathi, Vanita, *Basic Financial Management* Taxmann Publications
2. Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.
3. Chandra, P. *Financial Management-Theory and Practice.*, Tata McGraw Hill

Additional Resources:

1. Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers*, Cengage Delmar Learning India Pvt
2. Gene Siciliano, *Finance for Nonfinancial Managers*, Second Edition (Briefcase Books Series), Tata McGraw Hill

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Lectures
2	Understanding Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Lectures
3	Analyzing Cost of Capital, Capital Structure and Leverage	Lectures

4	Examining Dividend & Working Capital Dividend Decisions	Lectures
5	Performing Valuation of Securities	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Class Participation, Test/Assignment/Project Work-End Semester Examination
2	Analyzing Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Class Participation, Test/Assignment/ Project Work/Field Visit-End Semester Examination
3	Analyzing Cost of Capital, Capital Structure and Leverage	Class Participation, Test/Assignment/Project Work-End Semester Examination
4	Examining Dividend & Working Capital Dividend Decisions	Class Participation,Test/Assignment/Project Work End Semester Examination
5	Performing Valuation of Securities	Class Participation, Test/Assignment/Project Work-End Semester Examination

Keywords

Time Value of money, Risk, Return, Financial Statements, Financial Ratio analysis,
Capital Budgeting , Cost of Capital ,Capital Structure, Dividend Decisions, Working Capital

Generic Elective - (GE) Credit:6

Course Learning Outcomes

•
Understanding of different tools used in forecasting and planning human resource needs

•
Demonstrating the ability to prepare a selection strategy for a specific job.

•
Understanding of the administrative complexities of providing a full array of benefits to employees and the ways and means of delivering these benefits

•
Recommending actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework

•
Understanding modern HRM to meet changing business environment.

Unit 1

Human resource management—meaning and importance, human resource planning—meaning, objectives, problems of HRP; Job analysis and design—process of job analysis, methods of data collection, concept of job design, factors affecting job design, methods/techniques of job design

Unit 2

Recruitment—meaning process and sources, selection—meaning and process, an introduction to placement, induction, socialization; Performance appraisal—nature, objectives, process and methods of performance appraisal

Unit 3

Employee counseling; job changes—transfers and promotions; compensation—concept, components—base, supplementary (fringe benefits, performance linked compensation—individual, group, organization wide)

Unit 4

Employee health, safety, welfare and social security (excluding legal provisions); grievance handling and redressal

Unit 5

Emerging horizons posing challenges for HRM in the contemporary business environment-- workforce diversity, employee empowerment, downsizing, flatter organizations, work- life balance, e- HRM, green- HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy)

Insurance & Risk Management (BCHGE02) Generic Elective - (GE) Credit:6

Course Objective(2-3)

Course Learning Outcomes

- CO1 - Understand the Concept of Risk, it's types, sources and measurements.**
 - CO2 - Learn the Concepts and Principles of Insurance and its operations.**
 - CO3 – Get insights into various types of Insurance**
 - CO4 – Examine the Legal aspects of Insurance contract and Actuaries**
 - CO5 - Know the Regulatory Framework of Insurance**
-

Unit 1

Unit 1: Introduction

Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer

Unit 2

Unit 2: Insurance I

Concept of insurance, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

Unit 3

Unit 3: Insurance II

Types of insurance: Life and Non life insurance; Features, Need and Policies of insurance; Re-insurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.

Unit 4

Unit 4: Insurance & Risk Management

Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

Unit 5

Unit 5: Regulatory Framework of Insurance

Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

References

- George, E, Rejda, Principles of Risk Management and Insurance. Pearson Education
- Gupta. P.K. Insurance and Risk Management, Himalaya Publishing House
- Mishra, M.N. Principles and Practices of Insurance. Sultan Chand & Sons.

- All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
- Vaughan, E.J. and Vaughan, T, Fundamental of Risk and Insurance , Wiley & Sons

Additional Resources:

- Dorfman, Marks S. Introduction to Risk Management and Insurance, Pearson Education
- Dinsdale, W.A. Elements of Insurance. Pitaman
- Black,K & H.D.Skipper, Life and Health Insurance, Pearson Education
- Crane, F. Insurance Principles and Practices, John Wiley and Sons, New York
- Hansell, D.S. Elements of Insurance, Macdonald Evans

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the Concept of Risk, it's types, sources and measurements.	Lectures
2	Learning the Concepts and Principles of Insurance and its operations.	Lectures
3	Getting insights into various types of Insurance	Lectures
4	Examining the Legal aspects of Insurance contract and Actuaries	Lectures
5	Knowing the Regulatory Framework of Insurance	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Examining the Concept of Risk, it's types, sources and measurements.	Class Participation, Test/Assignment-End Semester Examination
2	Learning the Concepts and Principles of Insurance and its operations.	Class Participation, Test/Assignment-End Semeste Examination
3	Getting insights into various types of Insurance	Class Participation, Test/Assignment-End Semeste Examination

4	Examining the Legal aspects of Insurance contract and Actuaries	Class Participation, Test/Assignment-End Semester Examination
5	Knowing the Regulatory Framework of Insurance	Class Participation, Assignment-End Semester Examination

Keywords

Risk Management , Insurance, Bancassurance, Actuaries, Insurance Premium, Regulatory Framework of Insurance

Investing in Stock Markets (BCHGE01) Generic Elective - (GE) Credit:6

Course Learning Outcomes

CO1 - Learning the basics of Investing in stock market, the Investment Environment as well as Risk & Return

CO2 – Analyzing Indian securities market including the Derivatives Market.

CO3 - Examining EIC framework and conduct Fundamental Analysis

CO4 - Performing Technical Analysis

CO5 - Investing in Mutual funds market

Unit 1

Introduction to Stock Market Investing

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares,

Bonds and Debentures.

Trading in securities: Types of orders, using brokerage and Analyst recommendations.

Unit 2

Indian Securities Market

An overview of Indian Securities Market: Primary Market (IPO, FPO, Private placement, Offer for sale), Secondary Market (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Unit 3

Fundamental Analysis

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Unit 4

Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

Unit 5

Unit-V: Investing in Mutual Funds

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

References

1. Tripathi, Vanita & Pawar, Neeti, Investing in Stock Market, Taxmann Publication
2. Madura, Jeff, Personal Finance, Pearson
3. Vinod Kumar and Raj Sethi Nangia, Investing in Stock Markets, Ane books

Additional Resources:

1. Chandra, Prasanna. Investment Analysis and Portfolio Management, Tata McGraw Hill
2. Gurman and Jochnk, Fundamentals of Investing, Pearworth
3. Damodar Asvanath, Investment Validation Tools and Technique for Determining Mutual Funds

Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the basics of Investing, the Investment Environment and the Indian securities market	Lectures
2	Learning Indian securities market including the Derivatives Market.	Lectures
3	Learning EIC framework and conducting Fundamental Analysis	Lectures
4	Understanding Technical Analysis	Lectures
5	Understanding the Mutual funds market and learning to Invest in Mutual Funds	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Analyzing the basics of Investing, the Investment Environment and the Indian securities market	Class Participation, Test/Assignment-End Semeste Examination
2	Learning Indian securities market including the Derivatives Market.	Class Participation, Test/Assignment-End Semeste Examination
3	Learning EIC framework and conducting Fundamental Analysis	Class Participation, Test/Assignment-End Semeste

Examination

4

Learning Technical Analysis

Class Participation, Test/ Assignment-End Semester Examination

5

Examining the Mutual funds market and learning to Invest in Mutual Funds

Class Participation, Test/ Assignment-End Semester Examination

Keywords

Investments, Indian Securities Market, Primacy Market, Secondary Market, Derivatives market, EIC Framework
Fundamental Analysis, Technical Analysis, Mutual Funds

Project Management & Techniques (BCHGE05) Generic Elective - (GE) Credit:6

Course Objective(2-3)

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

Course Learning Outcomes

CO1 – To introduce the concept of Project Management and its attributes

CO2 – To develop the understanding of Project planning and Project analysis.

CO3 – To perform Project Appraisal.

CO4 – To examine Project Risk and conduct Performance Assessment and quality management of the project

CO5 – To learn Cases in Project management.

Unit 1

Unit I: Introduction

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

Unit 2

Unit II: Project Preparation

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3

Unit III: Project Appraisal

Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate

Unit 4

Unit IV: Project Risk and Performance Assessment

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report.

Unit 5

Unit V: Project Management Techniques & Case Studies

Techniques (PERT & CPM) and 2 Case Studies.

References

Suggested Readings:

1. Chandra. Prasanna. Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gray, Clifford F, Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
3. Gido, Jack,. And Clements, James P. Project Management. Cengage Learning.

Additional Resources:

1. Kharua, Sitangshu. Project Management and Appraisal. Oxford Press University.
 2. Barker, Stephen., and Cole, Rob. Brilliant Project Management, Pearson.
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Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Learn the concept of Project Management and its attributes	Lectures
2	Understand Project planning and Project analysis	Lectures
3	Perform Project Appraisal.	Lectures
4	Perform Project Risk Evaluation and conduct Performance Assessment and quality management of the project	Lectures
5	Develop insights on the Cases in Project management.	Lectures

Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Learn the concept of Project Management and its attributes	Class Test/Assignment-End Semester Examination

2	Understand Project planning and Project analysis	Class Test/Assignment-End Semester Examination
3	Perform Project Appraisal.	Class Test/Assignment-End Semester Examination
4	Perform Project Risk Evaluation and conduct Performance Assessment and quality management of the project	Class Assignment-End Semester Examination
5	Develop insights on the Cases in Project management.	Class Assignment-End Semester Examination

Keywords

Project Management, Project Preparation , Project Appraisal, Project Risk, Performance Assessment
