



Evaluation Scheme & Syllabus

Of

Bachelor of Commerce

(B.Com)

(w.e.f. Academic Session 2019)

Faculty of Management

INVERTIS UNIVERSITY

Bareilly

B.COM (R)

Programme outcome of **B.Com (R)** is to produce competent in the area of management who can employ and implement their knowledge base in business processes and applications which will profoundly influence or utilized for existing paradigm of management, industry, Corporate and whole society to provide sustainable competitive edge to present scenario. Students will exhibit contemporary knowledge in various fields of business management and students will be eligible for doing jobs in various sectors of business, Insurance, industries and other trades of society

Programme Outcome of B.Com (R) Programme:

- PO1. Management knowledge: Apply the knowledge of businesses, industries, Functions of management, entrepreneurship fundamentals and many more.
- PO2. Problem analysis: Identify, formulate, research literature, and analyze complex managerial problems reaching substantiated conclusions using first principles of management i.e. Planning.
- PO3. Design/development of solutions: Design solutions for complex business problems and design system approaches or processes that meet the specified needs with appropriate consideration for the social upliftment, and the cultural, and environmental considerations.
- PO4. Environment and sustainability: Understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development of the companies as well as society as a whole.
- PO8. Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the management practice.

COURSE STRUCTURE

B.Com.

First Year (Semester – I)

| S.No. | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|-------|------------|-----------------------------------|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR101 | Principles of Business Management | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BPC101* | Professional Communication | 70 | 30 | 100 | 3+0+2 | 5 |
| 3 | BCR103 | Principles of Economics | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR104 | Book Keeping and Basic Accounting | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR105 | Fundamentals of Computer | 70 | 30 | 100 | 4+1+0 | 5 |

First Year (Semester – II)

| S.No | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|------|------------|-----------------------|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR201 | Financial Accounting | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BCR202 | Business Law | 70 | 30 | 100 | 4+1+0 | 5 |
| 3 | BCR203 | Business Statistics | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR204 | Business Environment | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR205 | Environmental Science | 70 | 30 | 100 | 4+1+0 | 5 |

Second Year (Semester -III)

| S.No | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|------|------------|----------------------------------|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR-301 | Corporate Accounting | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BCR-302 | Corporate Law | 70 | 30 | 100 | 4+1+0 | 5 |
| 3 | BCR-303 | Cost Accounting | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR-304 | Industrial Law | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR-305 | Fundamentals of Entrepreneurship | 70 | 30 | 100 | 4+1+0 | 5 |

BPC 101* Professional communication will be on module basis.

Second Year (Semester -IV)

| S.No. | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|-------|------------|-----------------------------|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR-401 | Money and Financial System | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BCR-402 | Income Tax Law and Accounts | 70 | 30 | 100 | 4+1+0 | 5 |
| 3 | BCR-403 | Auditing | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR-404 | Public Finance | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR-405 | Human Resource Management | 70 | 30 | 100 | 4+1+0 | 5 |

Third Year (Semester -V)

| S.No. | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|-------|------------|--|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR-501 | Indian Economy | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BCR-502 | Management Accounting | 70 | 30 | 100 | 4+1+0 | 5 |
| 3 | BCR-503 | Principles of Marketing | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR-504 | Indian Banking System | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR-505 | Information Technology and its Application in Business | 70 | 30 | 100 | 4+1+0 | 5 |

Third Year (Semester -VI)

| S.No. | Paper Code | Paper Name | Maximum Marks | | | Hours | Credit |
|-------|------------|--------------------------|---------------|-----------|-------|-------|--------|
| | | | External | Sessional | Total | L+T+P | |
| 1 | BCR-601 | Financial Management | 70 | 30 | 100 | 4+1+0 | 5 |
| 2 | BCR-602 | Industrial Relation | 70 | 30 | 100 | 4+1+0 | 5 |
| 3 | BCR-603 | International Marketing | 70 | 30 | 100 | 4+1+0 | 5 |
| 4 | BCR-604 | Fundamental of Insurance | 70 | 30 | 100 | 4+1+0 | 5 |
| 5 | BCR-605 | Essential of e-Commerce | 70 | 30 | 100 | 4+1+0 | 5 |

| BCR 101: PRINCIPLES OF BUSINESS MANAGEMENT | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To demonstrate an understanding of current and relevant management knowledge. |
| 2. To understand of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice |
| 3. To apply and develop cognizance of the importance of management principles |
| 4. To analyze and understand the environment of the organization. |
| 5. To evaluate effective team development and management. |
| 6. To generate analyze both qualitative and quantitative information to isolate issues and formulate best control methods. |

Detailed Syllabus

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| <p>Unit-1</p> <p>Introduction: Concept, nature, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Historical development of management – Foyal, Taylor & Weber</p> |
| <p>Unit-2</p> <p>Planning and Decision Making: Concept, process, and types. Decision making - concept and process; Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.</p> |
| <p>Unit-3</p> <p>Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.</p> |

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| <p>Unit-4</p> <p>Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication.</p> |
| <p>Unit-5</p> <p>Managerial Control: Concept and process; Effective control system; Techniques of control traditional and modern.</p> |
| <p style="text-align: center;">Text and Reference Books-</p> <ol style="list-style-type: none"> 1. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford. 2. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi. 3. Fred Luthans: Organizational Behaviour; McGraw Hill, New York. 4. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo. 5. Ansoff H.I: Corporate Strategy; McGraw Hill, New York. 6. Hampton, David R: Modern Management; McGraw Hill, New York. 7. Stoner and Freeman: Management; Prentice-Hall, New Delhi. 8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954. 9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi. |

Course Outcomes:

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| 1. Understand the concepts related to Business. |
| 2. Demonstrate the roles, skills and functions of management. |
| 3. Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions. |
| 4. Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities. |
| 5. Be able to analyze organizational case situations in each of the four functions of management; |

| BPC 101: Professional Communication I | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Presentation – 15 Marks Viva-Voce- 15 Marks Unit test-20 Marks End Semester Exam – 50 marks |

Prerequisite: - English Grammar of 10+2 standard.

Course Objectives:

The objectives of this course are:

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| 1. To understand the concepts, process and importance of communication. |
| 2. To equip students with Oral and written communication skills. |
| 3. To enhance their communication skills in real life situations. |
| 4. To develop awareness regarding appropriate communication strategies. |
| 5. To encourage students by developing their critical thinking through activities. |
| 6. To assist students with employability and job search skills. |

Detailed Syllabus

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| <p>Unit-1 Learning English: Subject Verb Agreement and Tenses: One-word substitution: Jumbled Sentences. Activities: Framing of Sentences, Greetings, Introducing oneself, Invitation, Making Request, Expressing Gratitude, Complimenting and Congratulating.</p> |
| <p>Unit-2 Learning Through Literature: Sultana's Dream by RokeyaSakhawatHussain, The Eyes are not here by Ruskin bond, The Renunciation By Rabindranath Tagore, The Capital of the World by Ernest Hemingway. Poetry: Where the mind is without fear by Rabindranath Tagore; Road not Taken by Robert frost. Activities: Framing of Sentences, Reading, Narration, Dialogue writing, Reading Comprehension, Role play.</p> |

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| <p>Unit-3 Introduction to Communication: Types of communication, Barriers to Communication, and Principles of effective communication. Activities: Role Play, Extempore, Presentation.</p> |
| <p>Unit-4 Writing skills: Comprehension Chapters 1-4 from Oxford Remedial English Book 1. Activities: Application regarding attendance, Fee extension, Fine-remit, leave application, Requisitions. Writing paragraph on current topics</p> |
| <p>Unit-5 Listening skills and speaking skills: Communication Lab activities: Situations based role play, Debate, Profile of famous personalities. Activities: Role Play, Essay writing, one animation Movie and one documentary.</p> |
| <p>Unit-6 Presentations</p> |
| <p>Text and Reference Books 1. Business Communication, Bovee&Thill, McGraw Hill, fifth edition, 2007. 2. Business Communication, Raymond V. Lesikar, McGraw Hill, 7th edition, 2009. 3. Business Communication Strategies, MatthukuttyMonippally, Tata McGraw Hill. 4. An Anthology of English Essays, edited by R.P Singh, Oxford University Press. 5. An Anthology of English short Stories, edited by R.P Singh. 6. A Remedial Course in English for colleges, Central Institute of English and Foreign Languages, Book 1, Book 2, Book 3. 7. Soft Skills, Dr.K.Alex, S.Chand 8. Basic English Usage, Michael Swan, Oxford Indian Edition.</p> |

Course Outcomes:

After completing the course, students will be able to:

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| 1. Understand the process of communication and its effect on giving and receiving information. |
| 2. Demonstrate his/her ability to speak or write error free while making an optimum use of correct business vocabulary and grammar. |
| 3. Apply effective communication skills in a variety of public and interpersonal settings. |

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| 4. To draft effective correspondence with brevity and clarity. |
| 5. Demonstrate his verbal and nonverbal communication ability through presentations. |
| 6. Become aware the numerous carrier opportunities within the fields of communication. |

| BCR 103: PRINCIPLES OF ECONOMICS | |
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| Teaching Scheme Lectures: 3 hrs/Week Tutorials: 1 hr/Week Credits: 4 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To provide knowledge of basic concepts of Economics |
| 2. To understand the concept of Demand. |
| 3. To analyze the importance of production function. |
| 4. To understand the different types of Market structures. |

Detailed Syllabus

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| <p>Unit-I</p> <p>Introduction: Meaning, Nature and scope of economics, Types of economics. Basic problems of an economy. Theories of Consumer Behaviour; Utility analysis.</p> |
| <p>Unit-II</p> <p>Demand: Concept of demand and its determinants. Change in demand and change in quantity demanded and Law of demand. Meaning / Types of elasticity of demand. Measurement of elasticity of demand; Price, income and cross elasticity.</p> |
| <p>Unit-III</p> <p>Production Function: Meaning of Production function. Total average and marginal product. Law of variable proportions, Iso-quants, Returns to scale; Theory of Costs: Meaning and types of cost. Short-run and long-run cost curves - traditional and modern approaches.</p> |

Unit-IV

Market Structures: Market structures and business decisions; Objectives of a business firm. Price and output determination under different forms of market- perfect competition, monopoly, monopolistic competition and oligopoly.

Unit-V

Factor Pricing: Marginal Productivity theory of wage Rent -concept; Ricardian and modern theories of rent; Quasi-rent. Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.

Text and Reference Books-

John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.

Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.

Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.

Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.

Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.

Stigler G: The Theory of Price; Prentice Hall of India.

Nellis& Parker: The Essence of Business Economics; Prentice Hall, New Delhi.

Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire.

Ahuja H.L.: Business Economics; S.Chand&Co.,New Delhi.

M.L Jhinghan: Micro Economics Theory.

Course Outcomes

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| 1. Understanding the basic problem of an economy |
| 2. It is expected that students will be able to understand the basic concepts of micro economics |
| 3. In understanding the relevance of economics in taking business decisions. |

| BCR 104: Book Keeping and Basic Accounting | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To introduce the basic need and concepts of Book keeping and Accounting. |
| 2. To analyze various transactions related Accounting and their Subsidiary Books. |
| 3. To identify the various types of Revenue and Expenditure items. |
| 4. To recognize the concept of Joint venture and Consignment along with Accounting procedure. |
| 5. To understand the analysis of financial statement of companies and other organizations. |

Detailed Syllabus

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| Unit-1 Need, development, and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting; International accounting standards (only outlines); Accounting principles; Accounting standards in India. |
| Unit-2 Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Preparation of ledger; Subsidiary Books including Cash Book and Trial Balance; Rectification of Errors. |

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| Unit-3 |
| Classification of Income; Classification of expenditure; Classification of receipts; Preparation of Bank Reconciliation Statement. |
| Unit-4 |
| Meaning, Concept and features of Joint Venture, methods of recording joint venture transactions and treatment of cash discount; Consignment- some important terms and accounting procedure. |
| Unit-5 |
| Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Familiarity with Accounting standard Package (Ex-Tally) |
| Text and Reference Books- |
| <ol style="list-style-type: none"> 1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc. 2. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi. 3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida. 4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi. 5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi 6. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: KitabMahal, Allahabad. 7. Mishra A.K.: Financial Accounts, SahityaBhawan Publishers and Distributers. 8. Jha, B.K.: Financial Accounting, KedarNath& Ram Nath, Meerut. |

Course Outcomes:

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| 1. Understanding the basic concept of Accounting and its Functioning. |
| 2. Recording the transactions and maintenance various Books. |
| 3. Identifying the various Revenue and Expenditure items. |

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| 4. Knowledge of Accounting procedure of Joint venture and Consignment. |
| 5. Evaluation of financial statement analysis. |

| BCR 105: Fundamentals of Computer | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1) To gain knowledge about the computers generation and to get an idea of the basic concepts of computer techniques. |
| 2) To understand the Operating system and related applications. |
| 3) To provide knowledge about different type functionalities of MS word |
| 4) To provide knowledge about different type functionalities of MS Excel |
| 5) To provide knowledge about different type functionalities of MS Power point. |

Detailed Syllabus

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| Unit-1 What is a computer? Components of a computer system. Classification of computers. Types of computers. Brief history of evolution of computers, generation of computers. Computer hardware and software, Input/output devices. Computer memories. Introduction to internet: Components, Services and working on internet, introduction to protocols, tools |
| Unit-2 |
| Introduction to Operating System: Types & service of operating system, GUI vs CLI; Windows OS- Icons, Desktop, Shortcuts, Status bar, Title Bar, Menus, Task Bar, Control Panel. |
| Unit-3 |
| MS Word: Introduction and Functionalities |
| Unit-4 |
| MS Excel: Introduction and Functionalities |

Unit-5

MS PowerPoint: Introduction and Functionalities.

Text and Reference Books

- 1) Computer Fundamental, V. Rajarjaman, Prentice Hall of India, 4 Edition
- 2) Computer Fundamental, P.K. Sinha: BPB Publications, 2nd edition, 1992.
- 3) PC Software for Windows, R.K. Taxali, Tata McGraw Hill, Gologtia Publications, latest edition.

Course Outcomes

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| 1. To determine the importance of the computer techniques . |
| 2. To understand the various function of operating system. |
| 3. To get practices of different function of MS words |
| 4. To determine the difference function and method of MS Excel. |
| 5. To determine the difference function and method of MS power point |

BCR 201: Financial Accounting

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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |
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Course Objectives:

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| 1) To get an idea of the basic concepts of financial accounting. |
| 2) To introduce problems of financial accounting |
| 3) To measuring and reporting issues related to assets and liabilities |
| 4) To prepare the financial statements. |

Detailed Syllabus

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| Unit-1 Accounting: Meaning, Nature, Significance and Limitation of Accounting, Accounting Concepts, Conventions and Accounting Standards, Generally Accepted Accounting Principals (GAAP) and their relevance. |
| Unit-2 Preparation of accounts relating to Royalty Accounts, Hire-purchase and installment purchase system Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract, Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service. |
| Unit-3 Department Accounts: Meaning, Methods of keeping departmental accounts, allocation of expenses, interdepartmental transactions, Branch Accounts: Dependent branch, Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch; |
| Unit-4 Voyage Accounts: Accounting regarding complete voyage, accounts regarding incomplete voyage Insurance Claims: Claim for loss of stock, claim for loss of profit, claim for loss of fixed assets |
| Unit-5 Insolvency accounts: Individual & partnership firm. |
| Text and Reference Books 1) Financial Accounting, Navyug Publications, Agra, 7 th edition 2) Accounting Principles, Richard Irwin Inc, 3) Financial Accounting, Gupta, R.L and Radhaswamy, Sultan Chan and Sons, New Delhi 4) Financial Accounting, Monga J.R., Ahuja Girish, and Sehgal Ashok: Mayur Paper Back |

Course Outcomes

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| 1. To recognize the importance of the bookkeeping and accounting |
| 2. To understand the general purposes and functions of accounting |
| 3. To define bookkeeping and accounting |

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| 4. To determine the main elements of financial accounting information – assets, liabilities, revenue and expenses |
| 5. To identify the main financial statements and their purposes. |

| BCR 202: BUSINESS LAWS | |
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| Teaching Scheme Lectures: 5 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1) To get an idea of the basic concepts of Business Law. |
| 2) To understand the concept of law and application of law on various cases. |
| 3) To understand the legal relationship in business contracts . |
| 4) To know various forms of special contracts. |
| 5) To get an understanding of the use of consumer protection Act 1986. |

Detailed Syllabus

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| Unit-1 Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Void and Agreement Voidable Agreement ; Performance of contract; Discharge of contract; Remedies for breach of contract |
| Unit-2 |
| Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency. . |
| Unit-3 |
| Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement. |

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| Unit-4 |
| Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument |
| Unit-5 |
| The Consumer Protection Act 1986: Salient features; Definition of a consumer; Grievance redressal machinery |
| Foreign Exchange Management Act 2000: Definitions and main provisions |
| Text and Reference Books |
| <p>1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..</p> <p>1. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai. 2. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow. 3. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi</p> |

Course Outcomes

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| 1) To recognize the importance of the various concepts of business law. |
| 2) To understand the various laws of contract and sale. |
| 3) To apply various laws in business decisions. |
| 4) To determine the availability of law for consumers. |
| 5) To classify the special laws related to business like indemnity, guarantee, contingent contracts. |

| BCR 203: Business Statistics | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

- 1) The objective of this course is to provide an understanding for the B. Com. student on statistical concepts to include measurements of location and dispersion, probability, probability distributions, regression, and correlation analysis, Index and Time series.

Detailed Syllabus

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| <p>Unit-1</p> <p>Introduction: Meaning, Scope, Importance and Limitations of Statistics. Statistical Investigation: Planning of statistical investigation, Census and concepts of statistical population and sample, sampling methods Collection of Primary and Secondary data, classification and Tabulation of data, Frequency distribution.</p> |
| <p>Unit-2</p> <p>Statistical Average: Arithmetic, geometric and Harmonic means, Mode Median, Quartiles and percentiles, Simple and weighted averages; Uses and Limitations of different averages. Diagrammatic and Graphic Presentation: Histogram, Frequency polygon. Frequency curve and Ogive curves; Graphic location of Mode, Median and Quartiles.</p> |
| <p>Unit-3</p> <p>Dispersion and Skewness: Range; Quartile Deviation; Mean Deviation and their coefficients, Standard Deviation and Coefficient of Variation, Skew-ness and its coefficients.</p> |

Unit-4

Correlation, types of correlation, importance of correlation, Degree of correlation and Regression: Karl person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation; Rank Difference Method and Concurrent Deviation Method, merits and demerits; Methods of correlation, Standard error.

Regression Analysis: Principle of regression lines; Regression equations and estimation. Application of Regression line.

Unit-5

Index Numbers: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting, Fisher's ideal index number and Reversibility tests, Application of Index Numbers

Analysis of Economic Time Series: Component of time Series, calculation of Secular Trend, Moving Average method and method of Least squares, Introduction to Statistical Software's.

Text and Reference Books-

1. D.N. Elhance, Fundamentals of Statistics.
2. S.C. Gupta and Indra Gupta, Business Statistics, Himalaya Publication House, New Delhi.
3. R.P. Hooda, Statistics for business and Economics.
4. S.P. Gupta, Fundamentals of Statistics.
5. Lewin and Rubin, Statistics for Management.
6. Tondan, Ravi: Business Statistics.

Course Outcomes: By completing this course the student will learn to perform the following:

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| 1. How to calculate and apply measures of location and measures of dispersion. |
| 2. How to apply discrete and continuous probability distributions to various business problems. |
| 3. Compute and interpret the results of Bivariate Regression and Correlation Analysis. |
| 4. How to calculate and interpret the results of Index number and Time series. |

| BCR 204: Business Environment | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To get an idea of the basic concepts of Business environment and economic Trends. |
| 2. To understand the problems of growth. |
| 3. To understand the role of government in an economy. |
| 4. To know working of planning commission in India. |
| 5. To get an understanding of the concept of International environment. |

Detailed Syllabus

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|---|
| Unit 1 Indian Business Environment: Concept, components, and importance Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices. |
| Unit-2 Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness. |
| Unit-3 Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment. |

Unit-4

The Planning Commission- Success and failure of FYP's; NITI Aayog

Unit-5

International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions-GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Counter trade.

Text and Reference Books

- 1) Sundaram&Black: The International Business Environment; Prentice hall, New Delhi.
- 2)Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
- 3) Khan Farooq A: Business and Society; S. Chand,. Delhi.
- 4)Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand,Delhi.
- 5)Misra S.K and PuriV.K:Indian Economy; Himalaya Publishing House, NewDelhi..
- 6)Hedge Ian: Environmental Economics; MacMillan,Hampshire.
- 7)DuttRuddar: Economic Reforms in India - A Critique; S.Chand, NewDelhi.

Course Outcomes

| |
|---|
| 1. To recognize the concept of Business Environment and economic trends. |
| 2. To understand the reason behind the problem of growth of an economy. |
| 3. To recognize the importance of government in an economy. |
| 4. To understand the history and present working of planning commission. |
| 5. To recognize the concept and importance of International business environment. |

| B.COM (BCR205): ENVIRONMENTAL SCIENCE | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

| |
|---|
| 1. Describe various types of natural resources available on the earth surface |
| 2. Explain the concepts of an ecosystem and the biotic and abiotic components of various aquatic ecosystems. |
| 3. Identify the values, threats of biodiversity, endangered and endemic species of India along with the conservation of biodiversity. |
| 4. Explain the causes, effects and control measures of various types of environmental pollutions. |
| 5. Describe the methods for water conservation, the causes and effects of global warming, climate change, acid rain, ozone layer depletion, various types of disasters and their mitigation measures. |

Detailed Syllabus

| |
|---|
| Unit-1 |
| Natural Resources- Water Resources, Mineral Resources, Forest Wealth, Material cycles-Carbon, Nitrogen and Water Cycle Energy – Different types of energy, Conventional and Non-Conventional. |
| Unit-2 |
| Types of crime and their social aspect; issue of terrorism in India, Social context of secularism, fundamentalism and communalism, Problems of drug addiction and alcoholism, Issues of inter ethnic and inter caste relations. |
| Unit-3 |
| Environmental Pollution and their effects. Water pollution- Water borne diseases, Water induced diseases, Land pollution. Noise pollution, Public Health aspects, Air Pollution, Solid waste |

management. Population Growth, Climate Change and Global warming- Effects.

Unit-4

Environmental Protection- Role of Government, Legal aspects, Initiatives by Non-governmental Organizations (NGO), Environmental Education.

Unit-5

Project Activity Project Report in the field - Air pollution area, water pollution area, noise pollution area, land pollution area. Environmental degradation and alternative fuels.

Text and Reference Books-

1. Environmental Studies , Benny Joseph; Tata McgrawHill,2005
2. Environmental Studies, Dr. D.L. Manjunath; Pearson Education-2006
3. Environmental studies, R. Rajagopalan; Oxford Publication – 2005
4. Text book of Environmental Science & Technology, M. Anji Reddy, BS Publication, Revised edition.

Course Outcomes:

- | |
|---|
| 1. Describe the various types of natural resources. |
| 2. Differentiate between various biotic and abiotic components of ecosystem. |
| 3. Examine the values, threats of biodiversity, the methods of conservation, endangered and endemic species of India. |
| 4. Illustrate causes, effects, control measures of various types of environmental |

pollutions.

5. Explain the methods of water conservation, causes, effects of climate change, global warming, acid rain and ozone layer depletion, various types of disasters and their mitigation measures.

| BCR 301: Corporate Accounting | |
|--|--|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment – 6 Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

1. Main objectives of this subject to provide the knowledge of recent developments in corporate accounting and teach them the procedure of issue and redemption of shares and debentures.
2. To learn the techniques of preparing the financial statement of the company.
3. To provide the methods of valuation of goodwill and shares.
4. To provide the knowledge of amalgamation and internal reconstruction of the company.
5. To learning about accounts of Holding Company.

Detailed Syllabus

| |
|---|
| Unit-1 Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures. |
| Unit-2 Final accounts: Excluding computation of managerial remuneration, and disposal of profit. |

Unit-3

Valuation: Valuation of Goodwill and Shares.

Unit-4

Accounting for Amalgamation: Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.

Unit-5

Holding Accounts: Consolidated Balance Sheet of holding companies with one subsidiary only.

Text and Reference Books-

01. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.

02. Agarwal A.K., Corporate Accounting, Navyug Publication, Agra

03. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.

04. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.

05. Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co. New Delhi.

06. Moore C.L. and Jaedicke R.K: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.

07. Jha, B.K. and Shah, M.S. : Corporate Accounting, KedarNath& Ram Nath Meerut.

Course Outcomes:

- | |
|---|
| 1. Understanding the features of Shares & Debentures, and develop an understanding about redemption of Shares and Debentures and its methods. |
| 2. To give an exposure to company final accounts. |
| 3. To provide knowledge on valuation of goodwill and Shares. |
| 4. Students can get an idea about amalgamation and internal reconstruction of company. |
| 5. Understanding role of consolidation financial statement of holding and subsidiary companies. |

| BCR302: Corporate Law | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To understand the formation, management and other activity of the companies. |
| 2. To introduce to the students the nuance of corporate law and the obligations of it towards society in discharging its trade relations and to be a good corporate citizen. |
| 3. To inform the students about the elementary ideas and the logic of the corporate law. |

Detailed Syllabus

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|---|
| Unit-1 Corporate personality; Kinds of companies; Promotion on and incorporation of companies |
| Unit-2 Memorandum of Association; Articles of Association; Prospectus. |
| Unit-3 Shares; share capital; Members; Share Capital -transfer and transmission; Capital management - Borrowing powers, Mortgages and charges, Debentures. |
| Unit-4 Directors -Managing Director, whole time director; Company meetings -kinds, quorum, voting, resolutions, minutes. |
| Unit-5 Majority powers and minority rights; Prevention of oppression and mismanagement; Winding up - kinds and conduct. |
| Text and Reference Books- 1. Gower L.C.B: Principles of Modern Company Law; Stevens & Sons, London. 2. Ramaiya A.: Guide to the Companies Act; Wadhwa& Co. Nagpur. 3. Singh Avtar: Company Law; Eastern Book Co., Lucknow. 4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida. 5. Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi 6. Bagriyal A.K.: Company Law; Vikas Publishing House, New Delhi. 7. S.N Maheshwari , Company Law, Himalaya Publication House 8. Company Act 2013 |

Course Outcomes:

- | |
|--|
| 1. Apply principles of corporate law in a rigorous and principled manner. |
| 2. Apply corporate law to generate solutions to complex legal problems, and critique the operation of corporate law from a policy perspective. |
| 3. Exercise appropriate strategic professional judgment in the resolution of a corporate law problem in an academic environment. |

| BCR 303: Cost Accounting | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|---|
| a. To acquaint the students with basic concepts used in cost accounting and various methods involved in cost Ascertainment systems. |
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Detailed Syllabus

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|--|
| Unit-1 Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. |
| Unit-2 Accounting for Material: Material control; Concept and Techniques; Pricing of material issues; Treatment of material losses. . |

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|--|
| Unit-3 |
| Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment -time and piece rates; Incentive schemes. |
| Unit-4 |
| Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment. |
| Unit-5 |
| Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing; Process costing - excluding inter-process profits, and joint and by-products. |
| Text and Reference Books- |
| <ol style="list-style-type: none"> 1. Arora M.N: Cost Accounting-Principles and Practice; Vikas, New Delhi. 2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 3. Anthony Robert, Reece, et al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois. 4. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. 5. Khan M.Y and Jain P.K: Management Accounting; Tata McGraw Hill. 6. Kaplan R.S.and Atkinson A.A.: Advanced Management Accounting; Prentice India International. 7. Tulsian P.C; Practical Costing: Vikas, New Delhi. 8. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. 9. Jha B.K.: Cost Accounting, KedarNath Ram Nath, Meerut. |

Course Outcomes:

| |
|--|
| 1. To recognize the importance of Cost Accounting in area of Cost Ascertainment and Cost Control. . |
| 2. To understand the different Concepts used in cost Accounting and various methods involved in Cost ascertainment system. |
| 3. To apply the different concepts, methods (e.g. Unit Costing, Contract Costing) and techniques of costing while computing and controlling Cost of product or services. |
| 4. To analyze the impact of application of various methods, tools and techniques applied in |

| |
|---|
| Cost Accounting (e.g. preparation Cost Sheets for the purpose of computing Cost. |
| 5. To Evaluate the result of application of various methods, tools and techniques applied in Cost Accounting. |

| BCR304: Industrial Law | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|---|
| 1. This course is designed to provide the student with knowledge of the legal environment in which an industry and industrial relation operates, and to provide the student with knowledge of legal principles. |
| 2. On completion of this course, learners will be able to: appreciate the relevance of industrial law to individuals and labors and the role of industrial law in an economic, political and social context. |

Detailed Syllabus

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|--|
| Unit-1 The Factories Act:1948; Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers , working hours of Adults and Young persons. |
| Unit-2 Industrial Dispute Act:1947, Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts , Lay off and retrenchment. |
| Unit-3 Indian Trade Unions Act: 1926; Definition and Registration of trade unions Rights and |

liabilities of Registered Trade Unions.

Unit-4

Employees State Insurance Act:1948; Constitution and Functions, Employees State Insurance Corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and Benefits.

Unit-5

Workman Compensation Act: 1923; A brief study of the provisions to compensation of workman.

Text and Reference Books-

1. Sexena. Sharma and Porwal : Industrial law
2. A.M Sharma Industrial Relation – Himalaya Publishing House New Delhi
3. Sanjeev Kumar: Labour& Industrial law- Bharat Law House Pvt. Ltd. New Delhi
4. S. N. Mishra: Labour& Industrial Law- Central Law Publication Allahabad
5. B.D Singh: Industrial Relations Excel Books

Course Outcomes:

- | |
|--|
| 1. Apply principles of industrial law in a rigorous and principled manner. |
| 2. Apply industrial law to generate solutions to complex legal problems, and critique the operation of industrial law from a policy perspective. |
| 3. Exercise appropriate strategic professional judgment in the resolution of an industrial law problem in an academic environment. |

| BCR 305: Fundamentals of Entrepreneurship | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. This course is designed to help students understand the basic nuances of Entrepreneurship. |
| 2. From this course the students will come to know about the motivation behind entrepreneurship. Students undergoing the course will be appraised on how to shape a business idea. |
| 3. The course will help students to identify the components of a Business Plan |
| 4. Developing personal creativity and entrepreneurial initiative. |
| 5. To recognize challenges associated with growing a venture and strategies for successful scaling. |

Detailed Syllabus

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|--|
| Unit-1 Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Role of Entrepreneur in Economic development |
| Unit-2 |
| Promotion of a Venture: Idea Generation, Business plan and its implementation, feasibility and analysis : Start up Ventures, Opportunities analysis; External environmental analysis - economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required, |

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| Unit-3 |
| Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility |
| Unit-4 |
| Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation. |
| Unit-5 |
| Institutions supporting Entrepreneur;- Central and state level institutions, Policies governing Entrepreneur, Incubation Center. |
| Text and Reference Books |
| 1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad. |
| 2. Siner A David: EntrepreneurialMegabuks; John Wiley and Sons, New York. |
| 3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi. |
| 4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi. |
| 5. Pandey I.M: Venture Capital - The Indian Experience; Prentice Hall of India. |
| 6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India. |
| 7. Shukla, M.B.; Entrepreneurship. 8. Entrepreneurship Development- SS Khanka, S. Chand |

Course Outcomes

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|---|
| 1. To identify the concept of entrepreneurship, its emergence and its need for society. |
| 2. To generate a business idea and diagnose for a new business opportunity. |
| 3. To prepare a business plan. |
| 4. To identify different institutional support available to the entrepreneur. |
| 5. To consider the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture |

| BCR-401: MONEY AND FINANCIAL SYSTEM | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To understand the concept of money. |
| 2. To attain knowledge about the Indian banking system. |
| 3. To understand the credit creation mechanism and the role of Development Banks & NBFC's. |

Detailed Syllabus

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|---|
| Unit-1 |
| Money: Functions; Alternative measures to money supply in India - their different components; Meaning and changing relative importance of each; High powered money - meaning and uses; Sources of changes in high powered money |
| Unit-2 |
| Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions |
| Unit-3 |
| Indian Banking System: Definition of bank; Commercial banks - importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional rural banks; Cooperative banking in India |
| Unit-4 |
| Process of Credit Creation By Banks: Credit creation process; Determination of money supply and total bank credit. |
| Unit-5 |
| Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature; The Reserve Bank of India: Functions; Instruments of Monetary Policy and Credit Control; Main features of Monetary Policy since Independence. |

Text and Reference Books-

1. Chandler L.V. and Goldfield S.M: The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India; S.Chand, New Delhi.
3. Khan M.Y: India Financial System - Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission: Report(s).
6. Reserve Bank of India: Bulletins
7. Reserve Bank of India: Annual Report(s)
8. Report on Currency and Finance
9. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D ;Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Raipuria K.M, and Tandon R: Money and Finance in World Economic Order; Indus Publishing Co, New Delhi.
12. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
14. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,

Course Outcomes:

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|---|
| 1. Knowledge of the concept of money. |
| 2. Understanding about the Indian banking system. |
| 3. Understanding of the credit creation mechanism and the role of Development Banks & NBFC's. |

BCR-402: INCOME TAX LAW AND ACCOUNTS

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|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |
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Course Objectives:

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| 1. To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961. |
| 2. To understand various mode of tax planning |

Detailed Syllabus

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|---|
| Unit-1 Basic Concepts: Income, Agricultural Income, Casual Income, Assessment year, Previous year, Gross Total Income, Total Income, person; Tax evasion, Avoidance, and Tax planning. Basis of Charge: Scope of total income, Residence and Tax liability, income which does not form part of total income. |
| Unit-2 Heads of Income: Salaries; Income from House Property; |
| Unit-3 Profit and Gains of business or profession, including provisions relating to specific business; Capital Gains; Income from Other Sources. |
| Unit-4 Computation of Tax Liability: Computation of Total Income and Tax liability of an individual, Aggregation of income; Set-off and carry forward of losses; Deduction from Gross Total Income. |
| Unit-5 Tax Management: Tax deduction at source; Advance payment of Tax; Assessment procedures; Tax planning for individuals; Tax Administration: Authorities, appeals, penalties. |
| Text and Reference Books- <ol style="list-style-type: none">1. Singhania V.K: Students' Guide to Income Tax; Taxmann, Delhi.2. Prasad, Bhagwati: Income Tax Law &Practice ; Wiley Publication, New Delhi.3. Mehrotra H.C: Income Tax Law &Accounts ;SahityaBhawan, Agra.4. Agarwal B.K: Income Tax Law & Accounts; Navyug Publication, Agra.5. DinkerPagare: Income Tax Law and Practice ; Sultan Chand& Sons, New Delhi.6. GirishAhuja and Ravi Gupta: Systematic approach to income tax ;SahityaBhawan Publications, New Delhi.7. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi. |

Course Outcomes:

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|--|
| 1. Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals. |
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| BCR- 403: Auditing | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

CourseObjective:

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|---|
| 1. To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards. |
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Detailed Syllabus

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|---|
| <p>Unit-1</p> <p>Introduction: Meaning and Objectives of Auditing; Types of Audit; Internal Audit.</p> |
| <p style="text-align: center;">Unit-2</p> <p>Audit Process: Audit Programs; Audit and books; Working papers and evidences; Consideration for Commencing an audit; Routine checking and test checking.</p> |
| <p style="text-align: center;">Unit-3</p> <p>Internal Check System: Internal Control; Audit Procedure: Vouching; Verification of assets and liabilities.</p> |
| <p style="text-align: center;">Unit-4</p> <p>Audit of Limited Companies:</p> <p>a. Company auditor -Appointment, powers, duties and liabilities.</p> <p>b. Divisible profits and dividend.</p> <p>c. Auditor's report - standard report and qualified report.</p> <p>d. Special Audit of Banking Companies.</p> |

e. Audit of educational institutions.

F. Audit of Insurance Companies.

Unit-5

Investigation: Investigation; Audit of non profit companies,

a. where fraud is suspected and

b. when a running a business is proposed.

Recent Trends in Auditing: Nature and Significance of Cost Audit; Tax audit; Management audit.

Text and Reference Books-

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi.

2. Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.

3. PagareDinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.

4. Sharma T.R: Auditing Principles and Problems; SahityaBhawan, Agra.

Course Outcomes:

| |
|---|
| 1. To recognize the importance of Auditing in area of Finance. |
| 2. To understand the different types and techniques of Audit. |
| 3. To apply the different audit procedures in different types of Audit. |
| 4. To analyses the requirements of companies, act in respect to Audit. |
| 5. To Evaluate different procedures and techniques in practical cases. |
| 6. To develop some Audit Programs and Investigation techniques which are useful in Audit. |

| | |
|--|--|
| Teaching Scheme Lectures: 5 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70marks |
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Prerequisite: Basics of government income and expenditure.

Course Objectives:

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|---|
| 1. To understand the implications of the components of Public Finance in an economy and its effects on production and distribution. |
| 2. To understand the underlying causes of economic instability in an economy. |
| 3. To understand the difference between private and public goods |
| 4. To understand the correct interpretation of GST in India. |
| 5. To help students identify the factors that give rise to public debt. |

Detailed Syllabus

| | |
|--|--|
| Unit 1 | |
| Meaning & Scope of Public Finance | |
| Public goods vs. Private goods | |
| Principle of Maximum Social Advantage | |
| Public Budget | |
| Techniques of Budgeting(ZBB PBB) | |
| Deficit Financing | |
| | |
| | |
| Unit 2 | |
| Public Expenditure: Meaning & Nature | |
| Wagner’s views on increasing state activities Wiseman-peacock hypothesis | |
| Canons and classification of public expenditure effects on production, distribution and economic stability. | |

| | |
|---|--|
| Unit 3 | |
| Public Revenue: Main sources of revenue | |
| Tax revenue, Direct and Indirect Taxes, | |
| Progressive, proportional & Regressive Taxes | |
| Value added tax | |
| The Division of tax burden | |
| Incidence of a tax, effects on production & distribution | |
| Unit 4 | |
| Public Debts: Role and Classification of Public Debts | |
| Methods of their Redemption. | |
| | |
| Unit 5 | |
| Indian Public Finance: Financial Federalism under Constitution , | |
| Financial Adjustments in India | |
| Finance Commission | |
| review of Indian Tax System | |
| Budgetary Procedure and Financial Control in India | |

Books and References

| |
|--|
| Public Finance by H L Bhatia....26th edition..Vikas Publication. |
| Principles of Corporate Finance by Brealey and Myers..4th edition...Additional McGraw Hill |
| Corporate Governance - Principles Policies and Practices by Fernando...Pearson Education |
| Corporate Governance - The New Paradigm by Gopalasamy...Wheeler Publications...1st edition |
| Corporate Governance- Who will guard the guardians(Novel) by Anthony Williams..Jaico Books. |
| Government and Business by N K Sengupta...Fifth edition...Vikas Publications |
| Government Finance - Economics of the Public Sector by Due and Friedlander....AITBS |

publications..1st edition

Pigou A.C.; A study of public finance. 2. Bhargava, R.N.: Theory and practice of public finance.

3. Saxena and Mathur: Public economics 4. Plaion: Public Finance

Course Outcomes:

At the end of the course the students will be able to:

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|---|
| 1. Explore the relationship between wealth and finance. |
| 2. Identify the loopholes of taxation. |
| 3. Identify the role of government at the central level state level and local bodies. |
| 4. Understand the logic of ethics behind corporate governance |
| 5. Develop a deep understanding of the financial administration of an economy. |
| 6. Know the scope of financial adjustments in India. |
| 7. Deeply rethink about the requirements of economic stability. |

| BCR 405 : Human Resource Management | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|---|
| 1. Appreciate the importance of human resource management as a field of study and as a central management function; |
| 2. Know the elements of the HR function (e.g. – recruitment, selection, training and development, etc.) and be familiar with each element's key concepts & terminology; and |
| 3. Apply the principles and techniques of human resource management gained through this course to the discussion of major personnel issues. |
| 4. To provide the future manager with inputs with a view to Enhancing the appreciation of the Human Resources function as a potential career option, |

Detailed Syllabus

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|---|
| Unit-1 Introduction: Meaning, Functions, Importance, Scope and Role, Organization of HRD, Personnel Policies. |
| Unit-2 Hiring & Manpower Planning: Determining quality and quantity of personnel; Recruitment- Methods and Evaluation; Selection, Induction and Placement; Promotion, Appraisal, Demotion. |
| Unit-3 Training: Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale. |
| Unit-4 Wage and Salary Administration: Meaning, Signification, Factors, Job-Evaluation, Methods of Wage and Payment-Including Incentive and payment. |
| Unit-5 Employee Benefits and Services: Concept, Objectives, Significance, Types of benefits and services, Fringe benefits in India. |
| Text and Reference Books- 1. Human Resource Development: Edwin. B. Filippo. 2. Hiring Human Resource Development: C.B. Manoria. 3. Human Resource Development: P.C. Tripathi. 4. Human Resource Development: Dale. S. Beach. |

Course Outcomes:

| |
|--|
| 1. To know main approaches to HR strategy development and implementation,- |
| 2. To analyze and assess available human resources in the department, - identify main problems in HRM in the department and propose argued and well-reasoned decisions aimed to solve them |
| 3. To analyze the influence of different factors that determine the choice of specific methods of HRM practices in the department. |
| 4. Based on this knowledge, students will be able advance appropriate organizational HRM practices. |

| BCR 501: Indian Economy | |
|--|--|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment – 6 Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

| |
|---|
| 1. To expose students to a new approach to the study of the Indian Economy. |
| 2. To help the students in analyzing the present status of the Indian Economy |
| 3. To enable students to understand the process of integration of the Indian Economy with other economics of the world. |

Detailed Syllabus

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|---|
| <p>Unit-1</p> <p>Meaning and Characteristics of Underdevelopment: Salient features of Indian Economy - Factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.</p> |
| <p>Unit-2</p> <p>Planning in India: Meaning, Process, and Approaches; Five Year Plans - Objectives in General and Targets and Performance.</p> |

Unit-3

Agricultural Role in Indian Economy (Contribution to GNP, employment etc.) Problems of Low Productivity-Land Reforms-need and scope; the food problem and Green Revolution; Mechanization-desirability and feasibility

Unit-4

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI.
Agricultural Credit: Need and Sources.

Unit-5

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.,) Industrial Sickness - Causes and Measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

Text and Reference Books-

1. RudarDatt&Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Hhingam, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margan Publication, Chennai.
4. RBI Bulletin, PramitChandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

Course Outcomes:

| |
|--|
| 1. Students get a new approach to the study of the Indian Economy. |
| 2. The students analyzing the present status of the Indian Economy. |
| 3. Students understand the process of integration of the Indian Economy with other economics of the world. |

| BCR 502: Management Accounting | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives: To provide the students' knowledge about use of costing data for planning, control and decision making.

Detailed Syllabus

Unit-1

Management Accounting: Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting

Unit-2

Financial Statements and Analysis: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios. Funds Flow Statement; as per Indian Accounting Standard-3 Cash Flow Statement

Unit-3

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing; Break-even analysis; exploring new markets; Shutdown decisions.

Unit-4

Budgeting for Profit Planning and Control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

Unit-5

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis -material; Labour.

Text and Reference Books-

1. Arora M.N: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P.&Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall , New Delhi.
5. Khan M.Y.and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.

Course Outcomes:

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|---|
| 1. To recognize the importance of Management Accounting in area of Financial Analysis, Planning, Cost controlling and decision making. |
| 2. To understand the different principles, tools and techniques used while doing financial analysis, budgeting, Cost Controlling, and making decisions. |
| 3. To apply the different tools(e.g. Ratio analysis, Cash flow statements) while analysing financial statements, and to use different principles and techniques (Standard Costing , budgeting) of Cost controlling and Decision making(Marginal Costing) . |
| 4. To analyse the impact of different tools and techniques applied in Management accounting (Decision making areas) |
| 5. To Evaluate the result of application of different tools of financial analysis , techniques of cost planning and cost controlling , principles of decision making with the help of practical cases. |
| 6. To Create some new tools, techniques, or models which can be used in financial analysis, cost controlling and decision making. |

| BCR-503:PRINCIPLES OF MARKETING | |
|--|---|
| Teaching Scheme Lectures: 3 hrs/Week Tutorials: 1 hr/Week Credits: 4 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To grasp and know the fundamental marketing concepts. |
| 2. To know how to implement them in real-life scenarios. |
| 3. To understand the growing marketing decision taking capability through studying and recognizing Business environment, |
| 4. To understand the Consumer Behavior and Current Market & Marketing Realities as well. |
| 5. To understand the marketing mix strategies i.e. Product, price, place and promotion. |

Detailed Syllabus

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|---|
| Unit-1 Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment. |
|---|

Unit-2

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

Unit-3

Product and Price: Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark;

Price: Importance of price in the marketing mix; Factors affecting price of a product/service;

Unit-4

Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler;

Unit-5

Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a sales person; Role and Functions of salesman.

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell: Marketing: Houghton-Mifflin Boston.
3. Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.
7. Fulmer R.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategies;

Prentice Hall, New Delhi.

10. Bushkirk, Richard H.: Principles of Marketing; Dryden Pren, Illinois.

Course Outcomes

| |
|--|
| 1. To Know, and understand the fundamental principles of marketing. |
| 2. Marketing understanding Insights into the implementation of basic marketing concepts. |
| 3. To able to create and implement marketing strategies and initiatives |
| 4. Knowledge and review of business / consumer markets |
| 5. To Identify and assess consumer segments and targeting capabilities and abilities. |
| 6. To determine the various marketing mix. |

| BCR-504: INDIAN BANKING SYSTEM | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|---|
| 1. To understand the Indian Banking System. |
| 2. To attain knowledge of the legal framework governing the banking system. |
| 3. To understand the working of the RBI. |
| 4. To have knowledge regarding the technological advancements in the banking field. |

Detailed Syllabus

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| <p>Unit-1</p> <p>Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Types and functions of Banks- Commercial banks; Regional rural banks; Cooperative banks; Development banks, Basics of Micro Finance</p> |
| <p>Unit-2</p> <p>Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to Banking Companies and Public Sector Banks; Banking Regulation Act as applicable to Cooperative Banks.</p> |
| <p>Unit-3</p> <p>Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and Cooperative Banks in rural India; Progress and Performance.</p> |
| <p>Unit-4</p> <p>Reserve Bank of India: Objectives; Organization; Functions and Working; Monetary policy; Credit Control measures and their Effectiveness.NPA control policies of RBI</p> |
| <p>Unit-5</p> <p>Technology and Banking: Role of Technology in Banking Operations; Latest Technological trends in Banking Industries- RTGS, NEFT, IMPS, Plastic Money, E-Banking.</p> |
| <p>Text and Reference Books-</p> <p>15. Basu A.K: Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.</p> <p>16. Sayers R.S: Modern Banking ; Oxford University Press.</p> <p>17. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.</p> <p>18. Reserve Bank of India: Functions and Working.</p> <p>19. Dekock: Central Banking; Crosby Lockwood Staples, London.</p> <p>20. Tennan M.L: Banking -Law and Practice in India; India Law House, New Delhi</p> |

Course Outcomes:

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|---|
| 1. Understanding of the Indian Banking System. |
| 2. Knowledge of the legal framework governing the banking system. |
| 3. Understanding of the working of the RBI. |
| 4. Knowledge regarding the technological advancements in the banking field. |

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| BCR-505: INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |
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Pre-requisites: Fundamentals of IT and Ecommerce

Course Objectives:

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|--|
| 1. Students to an understanding to use information technology in business |
| 2. To understand data, information ,data processing and to use electronic machine . |
| 3. Students to understand to work MS word, Spreadsheet and use different purpose computer base application |
| 4. Assess electronic payment systems and FEDI for international trade transaction |
| 5. Recognize and discuss global internet to use different issues for the traditional concepts of audit. |

Detailed Syllabus

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|--|
| Unit-I |
| Information Revolution and Information Technology (IT): Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type -Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and dissemination of information and knowledge and convergence of technologies (internet with Wireless - WAP). |
| Unit-II |
| Data Processing: Data, information, need and concept of data and information; Levels of information from data; Data processing; Electronic data processing; Electronic machines. |
| Unit-III |
| Computer-based Business Applications Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word);Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions |

of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel).

Unit-IV

Electronic Data Interchange (EDI): Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

Unit-V

The Internet and its Basic Concepts:

Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

References Book's

1. AgarwalaKamlesh. N. and AgarwalaDeeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. AgarwalaKamlesh. N. and AgarwalaDeeksha: Business on the Net- Introduction to the E-Commerce; Macmillan India New Delhi.
3. AgarwalaKamlesh. N. and AgarwalaDeeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi 5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw

Course Outcomes:

After completing the course, students will be able to:

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|--|
| 1. Analyze technical requirements to determine resource requirements and the impact the solution will have on an organization. |
| 2. To design, plan, budget and propose an IT project for an identified need within a specific Scope |
| 3. Assess to impact of recognized of MS word , MS excel and Creating a dynamic/sensitive Worksheet |
| 4. Identify and resolve EDI problems using different type of transaction. |
| 5. Access the various application of internet based and for solve the different type problems like audit information |

| BCR 601: Financial Management | |
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| Teaching Scheme Lectures: 3 hrs/Week Tutorials: 1 hr/Week Credits: 4 | Examination Scheme Class Test -12Marks Teachers Assessment – 6 Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To develop the knowledge of business finance and financial management decisions, and learn different techniques and problem solving skills. |
| 2. To study rising of funds effectively. |
| 3. To provide knowledge of various concepts like capital structure planning, cost of capital, dividend policies and working capital. |
| 4. To teach a sense of responsibility and capacity for financial management. |
| 5. To enable an awareness of the global environment in which financial management operate. |

Detailed Syllabus

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|--|
| <p>Unit-1</p> <p>Financial Management: Financial goals; Profit v/s wealth maximization; financial functions - investment, financing, and dividend decisions; financial planning.</p> |
| <p style="text-align: center;">Unit-2</p> <p>Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.</p> |
| <p style="text-align: center;">Unit-3</p> <p>Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.</p> <p>Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.</p> |
| <p style="text-align: center;">Unit-4</p> <p>Capital Structure: Theories and determinants Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.</p> |
| <p style="text-align: center;">Unit-5</p> <p>Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and inventories.</p> |

Suggested Readings:

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

Course Outcomes:

| |
|---|
| 1. To provide introduction to business finance terms and concepts. |
| 2. To describe the financial concepts used in making financial management decision. |
| 3. To learn effective communication skills to promote respect and relationship for financial deals. |
| 4. To utilize information by applying a variety of business and industry major financial function. |
| 5. Demonstrate a basic understanding of financial management. |

| BBA 602: Industrial Relation | |
|--|---|
| Teaching Scheme Lectures: 3 hrs/Week Tutorials: 1 hr/Week Credits: 4 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To get an idea about the basic concepts of Industrial relations |
| 2. To understand the concept of dispute settlement machinery in India |
| 3. To understand discipline, disciplinary issues & techniques to manage indiscipline |
| 4. To know about the concept of 'Trade Union' its role & importance |

Detailed Syllabus

Unit-I: (10 hrs)

Introduction: Concepts of Industrial relations and its scope. Problems of Labour Management Relations- causes of Poor Industrial relations; Conditions of good industrial relations, Industrial relations in India.

Unit-II: (10 hrs)

Trade Unionism: The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

Unit-III: (10 hrs)

Industrial Disputes and Grievance: Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

Unit-IV: (10 hrs)

Collective Bargaining: Concept, features, necessity and importance of collective bargaining; Collective Bargaining Procedure, Collective Bargaining in India.

Unit-V: (10 hrs)

Employee Discipline: Causes & Types of Indiscipline, Essentials of a Good Disciplinary System; Procedure for taking Disciplinary Actions. Workers Participation in Management.

Suggested Readings:

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
3. Dynamics of industrial Relations: C.B. Manoria.
4. Industrial Relation A.M Sharma Himalaya publication House New Delhi

5. S.N Mishra: Labour and Industrial Law- Central Law Publication Allahabad

Course Outcomes

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|---|
| 1. The subjects helps us to understand the concept of labour law in India |
| 2. It also help us To get an idea about the basic concepts of Industrial relations |
| 3. The course create an insights which help to manage dispute in an organization |
| 4. The subject helps us to understand discipline, disciplinary issues & techniques to manage indiscipline |
| 5. It also help the HR personal the role of 'Trade Union' & importance |

| BCR-603: INTERNATIONAL MARKETING | |
|--|---|
| Teaching Scheme Lectures: 3 hrs/Week Tutorials: 1 hr/Week Credits: 4 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To understand the concept of International marketing and international marketing environment. |
| 2. To understand the identification and selection of foreign market & planning for international market. |
| 3. Understanding the factors influencing international price, and promotion of product/ services abroad. |
| 4. To understand the international distribution systems |
| 5. To understand the export policy and practices in India. |

Detailed Syllabus

Unit-1

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and

internal.

Unit-2

Identifying and Selecting Foreign Market: Foreign market entry mode decisions; Product

Planning for International Market: Product designing; Standardization vs adaptation; Branding, and packaging; Labeling and quality issues; After sales service.

Unit-3

International Pricing: Factors influencing international price; Pricing process and methods; International price quotation and payment terms.

Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

Unit-4

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

Unit-5

Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Text and Reference Books

- 1) 1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin

Homewood, Illinois.

9. Paliwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.

Course Outcomes

| |
|---|
| 1. To know the concept of international marketing. |
| 2. To understand the selection of foreign market and planning for international market. |
| 3. Understanding international pricing and promotion of product and services abroad |
| 4. To understand the international distribution system |
| 5. To understand the export policies and practices in India. |
| 6. To understand the techniques to prepare report. |

| BCR-604: FUNDAMENTAL OF INSURANCE | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|--|
| 1. To recognize about scope of insurance and it's functioning. |
| 2. To understand various segmentations in society in terms of demography, geography etc. |
| 3. To apply knowledge of Insurance for customer benefits and guidance. |
| 4. To analyze about Agent qualities and functioning. |
| 5. To evaluate different forms of proposal forms for medical and financial uses. |
| 6. To generate learning about insurance companies and license process. |

Detailed Syllabus

Unit-1

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance Intermediaries; Agents' compensation.

Unit-2

Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit-3

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit-4

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels

Unit-5

Fundamentals /Principles of Life Insurance /Marine /Fire /Medical / General Insurance:

Contracts of various kinds; Insurable Interest.

Text and Reference Books-

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

Course Outcomes:

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|--|
| 1. Understanding the functioning of scope of insurance and it's functioning. |
| 2. To analyze various segmentations in society in terms of demography, geography etc. |
| 3. To understand importance of Insurance for customer benefits and guidance. |
| 4. Understand impact of Agent qualities and functioning on customers. |
| 5. Understanding different forms of proposals for medical and financial use. |
| 6. Understanding role of insurance companies and global changes impact on the mind of customers. |

BCR 605- ESSENTIAL OF E-COMMERCE

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|--|---|
| BCR 605- ESSENTIAL OF E-COMMERCE | |
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Pre-requisites: Fundamentals of IT and Ecommerce

Course Objectives:

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|--|
| 1. Students to an understanding of the foundations and importance of E-commerce |
| 2. Analyze the impact of E-commerce on business models and strategy. |
| 3. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational. |
| 4. Assess electronic payment systems |
| 5. Recognize and discuss global E-commerce issues |

Detailed Syllabus

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|---|
| <p style="text-align: center;">Unit-I</p> <p>Introduction: Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cyber cash; Smart cards; Indian payment models.</p> |
| <p style="text-align: center;">Unit-II</p> <p>Applications in B2C: Consumers' shopping procedure on the internet; Strategy of traditional department stores; Online banking and its benefits; Online financial services and their future; Auctions -benefits, implementation, and impact. CRM and E-commerce</p> |
| <p style="text-align: center;">Unit-III</p> <p>Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Just In Time delivery in b2b; Online Monetary transaction credit card transaction digital currency, e-wallet, smart card, Micro payments</p> |
| <p style="text-align: center;">Unit-IV</p> <p>Applications in Governance: EDI in governance; E-government; E-governance applications of the internet; Concept of government-to-business, business-to government and citizen-to government; E-governance models; Private sector interface in e-governance.</p> |
| <p style="text-align: center;">Unit-V</p> <p>Building and E- Business: E- Business Idea, Risk, Funding, Choosing Domain name, Supply chain management; Distributor, Vendor, Shipment, Website hosting security, E- business solution</p> |
| <p>References Book's</p> <ol style="list-style-type: none">1. AgarwalaKamlesh. N. and AgarwalaDeeksha: Bridge to Online Storefront; Macmillan India, New Delhi.2. AgarwalaKamlesh. N. and AgarwalaDeeksha: Business on the Net- Introduction to the E- |

Commerce; Macmillan India New Delhi.

3. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi

4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi 5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw

Course Outcomes:

After completing the course, students will be able to:

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|--|
| 1. Evaluate e-commerce markets and transactions, including supply chains. |
| 2. Assess the effect of changing technology on traditional business models and strategy; |
| 3. Assess the impact e-commerce is having on how firms are organized and behave |
| 4. Distinguish various e-commerce trading relationships. |
| 5. Use critical thinking, problem-solving, and decision-making skills in evaluating e-commerce technologies. |

| BCR 601: Financial Management | |
|--|---|
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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|---|
| 1. To familiarize the students with the principles and practices of financial Management. |
|---|

Detailed Syllabus

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|---|
| Unit-1 Financial Management: Financial goals; Profit v/s wealth maximization; financial functions investment, financing, and dividend decisions; financial planning. |
| Unit-2 |
| Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison. |
| Unit-3 |
| Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital and retained earnings; Combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Capital Structure: Theories and |

determinants.

Unit-4

Capital Structure: Theories and determinants

Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.

Hypothesis, forms of dividends and stability in dividends, determinants.

Unit-5

Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and inventories.

Text and Reference Books-

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M. Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

Course Outcomes:

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| 1. To recognize the importance of Financial management in area of Fund Management (procurement of funds and its effective utilisation) and decision making such as Dividend decisions. |
| 2. To understand the different tools and techniques used while procuring (e.g. Cost of capital, Leverage analysis) and utilising funds (Capital expenditure decisions, management of Working capital). |
| 3. To apply the different theories and techniques regarding funds acquisition and its effective utilization. |
| 4. To analyse the impact of different techniques and theories applied in financial management. |
| 5. To Evaluate different theories and techniques in practical cases. |
| 6. To Create some techniques and models which are useful in managing funds. |

| BCR-602: INDUSTRIAL RELATION | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To recognize about the learning of Industry and it's functioning. |
| 2. To understand various factors associated with labor law etc. |
| 3. To apply knowledge in identifying the gap between Govt. policies and their application. |
| 4. To analyze about Government and it's functioning in Labor Law. |
| 5. To evaluate different forms of Trade Unions. |

Detailed Syllabus

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| <p>Unit-1</p> <p>Introduction: Concepts of Industrial relations and its scope. Problems of Labor Management Relations- causes of Poor Industrial relations; Conditions of good industrial relations, Industrial relations in India.</p> |
| <p>Unit-2</p> <p>Trade Unionism: The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism..</p> |
| <p>Unit-3</p> <p>Industrial Disputes and Grievance: Meaning, classification, Causes of Industrial disputes,</p> |

settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

Unit-4

Collective Bargaining: Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

Unit-5

Employee Discipline: Causes & Types of Indiscipline, Essentials of a Good Disciplinary System; Procedure for taking Disciplinary Actions. Workers Participation in Management.

Text and Reference Books-

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
3. Dynamics of industrial Relations: C.B. Manoria.

Course Outcomes:

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| 1. Understanding about the learning of Industry and it's functioning. |
| 2. Identification of various factors associated with labor law etc. |
| 3. Application of knowledge to identifying the gap between Govt. policies and their application. |
| 4. Learn about Government and it's functioning in Labor Law. |
| 5. Identification of different forms of Trade Unions. |

| BCR 603: International Marketing | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 6. Understand the concept of International Marketing and international marketing environment. |
| 7. Understanding the identification and selection of foreign market & planning for international market. |
| 8. Understanding the factors influencing international price, and promotion of product/ services abroad. |
| 9. Understanding the international distribution systems |
| 10. Understanding the export policy and practices in India. |

Detailed Syllabus

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| <p>Unit-1</p> <p>International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment - external and internal.</p> |
| <p style="text-align: center;">Unit-2</p> <p>Identifying and Selecting Foreign Market: Foreign market entry mode decisions; Product</p> <p>Planning for International Market: Product designing; Standardization vs adaptation; Branding, and packaging; Labelling and quality issues; After sales service.</p> |
| <p style="text-align: center;">Unit-3</p> <p>International Pricing: Factors influencing international price; Pricing process and Methods; International price quotation and payment terms.</p> <p>Promotion of Product/Services Abroad: Methods of international promotion; Direct mail</p> |

and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

Unit-4

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

Unit-5

Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing;

Export finance; Documentation; Export procedures; Export assistance and incentives.

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.

Course Outcomes:

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| 7. Knowledge of concept of international marketing. |
| 8. Knowledge of selection of foreign market and planning for international market. |
| 9. Understanding international pricing and promotion of product and services abroad |
| 10. Knowledge of international distribution system |
| 11. Knowledge of export policies and practices in India. |
| 12. Techniques to prepare report. |

| BCR-604: FUNDAMENTAL OF INSURANCE | |
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| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Course Objectives:

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| 1. To recognize about scope of insurance and it's functioning. |
| 2. To understand various segmentations in society in terms of demography, geography etc. |
| 3. To apply knowledge of Insurance for customer benefits and guidance. |
| 4. To analyze about Agent qualities and functioning. |
| 5. To evaluate different forms of proposal forms for medical and financial uses. |
| 6. To generate learning about insurance companies and license process. |

Detailed Syllabus

Unit-1

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance Intermediaries; Agents' compensation.

Unit-2

Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit-3

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit-4

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels

Unit-5

Fundamentals /Principles of Life Insurance /Marine /Fire /Medical / General Insurance:
Contracts of various kinds; Insurable Interest.

Text and Reference Books-

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

Course Outcomes:

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| 1. Understanding the functioning of scope of insurance and it's functioning. |
| 2. To analyze various segmentations in society in terms of demography, geography etc. |
| 3. To understand importance of Insurance for customer benefits and guidance. |
| 4. Understand impact of Agent qualities and functioning on customers. |
| 5. Understanding different forms of proposals for medical and financial use. |
| 6. Understanding role of insurance companies and global changes impact on the mind of customers. |

BCR 605- ESSENTIAL OF E-COMMERCE

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| BCR 605- ESSENTIAL OF E-COMMERCE | |
| Teaching Scheme Lectures: 4 hrs/Week Tutorials: 1 hr/Week Credits: 5 | Examination Scheme Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks |

Pre-requisites: Fundamentals of IT and Ecommerce

Course Objectives:

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| 6. Students to an understanding of the foundations and importance of E-commerce |
| 7. Analyze the impact of E-commerce on business models and strategy. |
| 8. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational. |
| 9. Assess electronic payment systems |
| 10. Recognize and discuss global E-commerce issues |

Detailed Syllabus

Unit-1

Introduction: Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cyber cash; Smart cards; Indian payment models.

Unit-2

Applications in B2C: Consumers' shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions -benefits, implementation, and impact.

Unit-3

Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just In Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b..

Unit-4

Applications in Governance: EDI in governance; E-government; E-governance applications of the internet; Concept of government-to-business, business-to government and citizen-to government; E-governance models; Private sector interface in e-governance.

Unit-5

Emerging Business Models: Retail model; Media model; advisory model, Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India.

References Book's

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to the E-Commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw

Course Outcomes:

After completing the course, students will be able to:

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| 6. Evaluate e-commerce markets and transactions, including supply chains. |
| 7. Assess the effect of changing technology on traditional business models and strategy; |
| 8. Assess the impact e-commerce is having on how firms are organized and behave |
| 9. Distinguish various e-commerce trading relationships. |
| 10. Use critical thinking, problem-solving, and decision-making skills in evaluating e-commerce technologies. |