



Evaluation Scheme & Syllabus

Of

**Bachelor of Commerce (Hons.)
B.Com(H)**

(w.e.f. Academic Session 2019)

**Faculty of Management
INVERTIS UNIVERSITY
Bareilly**

B.Com. (Hons)

This program aims to provide students with specific knowledge and skills relevant to their discipline and careers. After completing three years for Bachelors in Commerce (B.Com)Hons programme, students would gain a thorough grounding in the fundamentals of Commerce and Finance which offers a number of specializations and practical exposures for the students to face the modern-day challenges in different professional bodies. The broader perspective of this programme offers a number of value based and job oriented courses which ensure that the students are trained into up-to-date. In advanced accounting courses beyond the introductory level, provide students with the analytical, evaluative and problem-solving skills commensurate with degree level higher education.

Programme Outcome of B.Com. (Hons)Programme:

B.Com (Hons) programme has been designed to prepare graduates for attaining the following specific outcomes:

- PO1. Academic excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- PO2. Professional Excellence: Motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.
- PO3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO4. Holistic Development: Exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.
- PO5. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO6. Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.
- PO7. Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PO8. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

Scheme of Evaluation

B.Com (H)

(Effective from Academic session 2019)

Year -1 Semester-I

S.no.	Paper code	Paper Name	L+T+P	Credits
1	BCM101	Business Organization and Management	4+1+0	5
2	BCM102	Financial Accounting	4+1+0	5
3	BCM103	Micro Economics –I	4+1+0	5
4	BCM104	Business Laws	4+1+0	5
5	BCM105	Computer Fundamentals	3+1+1	5

Year-1 Semester - II

S.no.	Paper code	Paper Name	L+T+P	Credits
1	BCM201	Business Statistics	4+1+0	5
2	BCM202	Information system	4+1+0	5
3	BCM203	Micro Economics –II	4+1+0	5
4	BCM204	Corporate Laws	4+1+0	5
5	BCM205	Environmental Science	4+1+0	5

Year-2 semester -III

S.No	Paper Code	Paper Name	Max. Marks.			L+T+P	Credits
			Ext. Assmnt	Int. Assmnt.	Total		
1	BCM301	Business Mathematics	70	30	100	4+1+0	5
2	BCM302	Income Tax law and Practice	70	30	100	4+1+0	5
3	BCM303	Macro Economics	70	30	100	4+1+0	5
4	BCM304	Principles of Marketing	70	30	100	4+1+0	5
Option 1 (any one of the following)							
5	BCM311	English	70	30	100	4+1+0	5
6	BCM312	Maths	70	30	100	4+1+0	5

Year-2 semester –IV

S.No	Paper Code	Paper Name	Max. Marks.			L+T+P	Credits
			Ext. Assmnt	Int. Assmnt.	Total		
1	BCM401	Indirect Tax	70	30	100	4+1+0	5
2	BCM402	Corporate Accounting	70	30	100	4+1+0	5
3	BCM403	Cost Accounting	70	30	100	4+1+0	5
4	BCM404	Human Resource Management	70	30	100	4+1+0	5
5	BCM405	Indian Economy- Performance and Policies	70	30	100	4+1+0	5

Year-3 semester V

S.No	Paper Code	Paper Name	Max. Marks.			L+T+P	Credits
			Ext. Assmnt.	Int. Assmnt.	Total		
1	BCM501	Management Accounting	70	30	100	4+1+0	5
2	BCM502	Financial Management	70	30	100	4+1+0	5
Option 1 (any one of the following)							
3	BCM511	Auditing	70	30	100	4+1+0	5
4	BCM512	E-commerce	70	30	100	4+1+0	5
Option 2 (any one of the following)							
5	BCM513	Financial Markets, Institutions and Financial services	70	30	100	4+1+0	5
6	BCM514	Compensation Management	70	30	100	4+1+0	5
7	BCM515	Corporate Tax Planning	70	30	100	4+1+0	5
8	BCM516	Advertising and personal selling	70	30	100	4+1+0	5
9	BCM517	Business Data Processing – I	70	30	100	4+1+0	5

Year-3 semester –VI

S.No	Paper Code	Paper Name	Max. Marks.			L+T+P	Credits
			Ext. Assmnt.	Int. Assmnt.	Total		
1	BCM601	International Business	70	30	100	4+1+0	5
2	BCM602	Business Communication	70	30	100	4+1+0	5
3	BCM603	Project Work	70	30	100	4+1+0	5
Option 1 (any one of the following)							
3	BCM611	Governance, Ethics and social responsibility of business	70	30	100	4+1+0	5
4	BCM612	Entrepreneurship and small business	70	30	100	4+1+0	5
5	BCM613	Fundamentals of investment	70	30	100	4+1+0	5
6	BCM614	Consumer relation and customer care	70	30	100	4+1+0	5
7	BCM615	Business Tax Procedure and Management	70	30	100	4+1+0	5
8	BCM616	Business Data Processing –II	70	30	100	4+1+0	5

BCM 101: Business Organization and 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:

1. The purpose of this course is to impart to the students an understanding of state of the art of management & business concepts practices.
2. This course makes the learner prepare to face the emerging challenges of managing resources, managing business processes and managing managers.
3. To inculcate entrepreneurial skills among the students.
4. To understand various aspects of Planning and Decision Making.
5. To analyze about Internal and External environment of business.
6. To generate learning about various aspects of staffing, leading and controlling.

Detailed Syllabus

<p>Unit-1</p> <p>Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, and privatization, Multinational corporations and Indian transnational.</p>
<p>Unit-2</p> <p>Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan</p>
<p>Unit-3</p> <p>Forms: (a) Forms of business including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.</p>
<p>Unit-4</p> <p>Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters.</p>

Unit-5

Process of Managing (a) Planning: corporate Strategy – Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support System (b) organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership. Transactional and Transformational Leadership: Communication – formal and Informal Networks, Barriers and Principles (d) control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card) Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value Added and Market Value Added) Behavioral Aspects of Management Control.

Unit-6

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

Text and Reference Books-

1. Basu. Business Organisation and Management. Tata McGraw Hill, New Delhi.
2. Gupta, C.B. Modern Business Organisation. Mayur Paper Backs, New Delhi.
3. Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.
4. Mishra, N. Modern Business Organisation. SahityaBhawan, New Delhi.
5. Prasad, Lallan and S.S. Gulshan. Management Principles and Practices. S. Chand & Co. Ltd., New Delhi.
6. Chhabra, T.N. Principles and Practice of Management. DhanpatRai & Co., Delhi. 7
7. Singh, B.P. and T.N. Chhabra. Business Organisation and Management. DhanpatRai & Co., Delhi.

References:

1. Jim, Barry, John Chandler, Heather Clark. Organisation and Management. Thomson Learning
2. Bushkirk R.H. et al Concepts of Business: An Introduction to Business System. Dryden Press, New York.
3. Bowen, H.R. Social Responsibilities of Business. Harper and Row, New York.
4. Allen L.A. Management and Organisation. McGraw Hill, New York.
5. Ansoff, H.J. Corporate Strategy. John Wiley, New York.
6. Burton Gene and Manab Thakur. Management Today Principles and Practice. Tata McGraw Hill, New Delhi.

Note: Latest edition of text book may be used.

Course Outcomes:

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|---|
| 1. Develops managerial and business skills among the learners.. |
| 2. To understand various aspects of Planning and Decision Making. |
| 3. To apply knowledge in elimination of wrong management practices. |

4. To understand about Internal and External environment of business.
5. It inculcate entrepreneurial skills.
6. To generate learning about various aspects of staffing, leading and controlling.
7. This course makes the learner aware about the practices of a business organization.

BCM102: FINANCIAL 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:

1. To know about accounting & book-keeping, accounting conventions.
2. To understand the process of recording financial transactions and preparing final accounts.
3. To know the importance of Accounting Standards & ICAI.
4. To be able to deal with critical issues in computing business income.
5. To understand leasing and hire purchase transactions.
6. To be able to maintain head-office and branch accounts.
7. To understand the accounting for dissolution of firms and be able to maintain accounts in a computerized environment.

Detailed Syllabus

Unit-1 THEORETICAL FRAMEWORK <ol style="list-style-type: none"> i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. iv. Salient features of Accounting Standard (AS): I(ICAI). International Financial Reporting Standards (IFRS): - Need and procedures. Accounting process: Recording of business transactions to preparation of trial balance, an overview only.
Unit-2
BUSINESS INCOME <ol style="list-style-type: none"> i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets change of method. Salient features of Accounting Standard (AS): 10(ICAI) regarding depreciation iv. Inventories: meaning. Significance of inventory valuation. Inventory Record Systems:

periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

Unit-3

FINAL ACCOUNTS

Capital and revenue expenditures and receipts: general introduction only.

i) Preparation of financial statements:

- a) of non-corporate business entities from a trial balance;
- b) of not-for-profit organizations;
- c) from incomplete records: statement of affairs method and conversion method.

Unit-4

ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS

Concepts of operating and financial lease (theory only)

Unit-5

ACCOUNTING FOR INLAND BRANCHES

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branchfinal accounts system and whole sale basis system-Independent branches: concept – accounting treatment: important adjustment entries and preparation of consolidated profit and loss account andbalance sheet.

Unit-6

ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM

Insolvency of partners, sale to a limited company and piecemeal distribution.

OR

Computerized Accounts (By using any popular accounting software)

Creation of vouchers and recording transactions, preparing reports – cash book and bank book, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and Balance Sheets.

Text and Reference Books-

1. Anthony, R.N. and J.S. Reece. Accounting Principles. Richard D. Irwin, Inc.
2. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Sehgal, Ashok, and Deepak Sehgal. Advanced Accounting. Part –I. Taxmann Applied Services, New Delhi.
6. Tulsian, P.C. Advanced Accounting. Tata McGraw Hill, New Delhi.

Course Outcomes:

1. Knowledge about accounting & book-keeping.
2. Understandingthe process of recording financial transactions and preparing final accounts.
3. Understanding the importance of Accounting Standards & ICAI.

4. To understand the process of recording financial transactions and preparing final accounts.
5. To know the importance of Accounting Standards & ICAI.
6. Computing business income.
7. Understanding leasing and hire purchase transactions.
8. Understanding branch accounting.
9. Able to maintain accounts in case of dissolution of partnership firms.
10. Maintaining accounts in a computerized environment using accounting software

BCM 103: Micro Economics I	
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 acquaint the students with the concepts of microeconomics dealing with consumer behaviour. |
| 2. To understand the supply side of the market through the production |
| 3. To analyze the cost behaviour of firms |
| 4. To evaluate different types of markets. |

Detailed Syllabus

<p>Unit-1</p> <p>The concept of demand and the elasticity of demand and supply: Demand curves: Individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average: Revenue and elasticity of demand.</p>
<p style="text-align: center;">Unit-2</p> <p>Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference</p>
<p style="text-align: center;">Unit-3</p> <p>Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale.</p>
<p style="text-align: center;">Unit-4</p> <p>Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.</p>
<p style="text-align: center;">Unit-5</p> <p>Distinction between Perfect and pure Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus. Stability analysis – Walrasian and Marshallian. Demand -supply analysis.</p>

Text and Reference Books-

1. Pindyck, R.S. and D.L. Rubinfeld. Microeconomics. Pearson Education (Singapore) Pvt.Ltd. , Delhi.
2. Bilas, Richard A. Microeconomic Theory: A Graphical Analysis. McGraw - Hill Book Co. Kogakusha Co. Ltd.
3. Browning Edgar K., and JacqueLine M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
4. Green, H.A.J. Consumer Theory. The Macmillan Company of India Ltd., New Delhi.
5. Gould, John P., and Edward P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi.
6. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw - Hill Internatiotion, Singapore.
7. Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw - Hill, International Edition, New Delhi.
8. Varian, H.R. Intermediate Microeconomics: A Modern Approach. Affiliated East - West Press, New Delhi.

Course Outcomes:

The students would be able to apply tools of consumer behaviour and firm theory

1. Understanding the basic concepts of demand & supply.
2. To analyze various social structures on the basis of caste, class etc.
3. To understand social evils and their elimination on the part of society.
4. Understand government functioning and its impact.
5. Understanding various forms of Government and its working.
6. Understanding role of International organizations and their role in world peace.

BCM 104: Business Laws	
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 the course is to impart basic knowledge of the important business laws along with relevant case law.
2. To understand about legal environment of business.
3. To gain basic legal knowledge regarding business transactions.
4. To identify the fundamental legal principles behind contractual agreements.

Detailed Syllabus

<p>Unit-1</p> <p>The Indian Contract Act, 1872</p> <p>a) Contract – meaning, characteristics and kinds</p> <p>b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.</p> <p>c) Void agreements</p> <p>d) Discharge of contract – modes of discharge including breach and its remedies.</p> <p>e) Contingent contracts</p> <p>f) Quasi - contracts</p> <p>g) Contract of Indemnity and Guarantee</p> <p>h) Contract of Bailment</p> <p>i) Contract of Agency</p>
<p>Unit-2</p> <p>The Sale of Goods Act, 1930</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by non-owners</p> <p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.</p>

Unit-3

The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration
- h) Registered Office of LLP and Change Therein
- i) Change of Name
- j) Partners and their Relations
- k) Extent and Limitation of Liability of LLP and Partners
- l) Whistle Blowing
- m) Contributions
- n) Financial Disclosures
- o) Annual Return
- p) Taxation of LLP
- q) Conversion to LLP
- r) Winding Up and Dissolution.

Unit-4

The Information Technology Act, 2000

- a) Definitions
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records

- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

Text and Reference Books-

1. Sharma J. P, SunainaKanojia, “Business Laws”, Ane Books Pvt Ltd, New Delhi.
2. Kucchal, M.C., “Business Law”, Vikas Publishing, House (P) Ltd., New Delhi.
3. Singh, Avtar, “The Principles of Mercantile Law”, Eastern Book Company, Lucknow.
4. Maheshwari&Maheshwari, “Business Law”, National Publishing House, New Delhi.
5. Chadha, P. R., “Business Law” Galgotia Publishing Company, New Delhi.
6. Taxmann Publications Pvt. Ltd., New Delhi, “Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000”.
7. Painttal, D., “Law of Information Technology” Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest edition of text book may be used.

Course Outcomes:

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|---|
| 1. Demonstrate an understanding of the Legal Environment of Business. |
| 2. Apply basic legal knowledge to business transactions. |
| 3. Acquire problem solving techniques and to be able to present coherent, concise legal argument. |
| 4. Demonstrate understanding of legality and Statute of Frauds in contracts. |

BCM 105: Computer Fundamentals	
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. To understand basic knowledge of computersystem.
2. To understand various computer application using in businessoperation.
3. To apply knowledge of computer in the fields of commercialsectors.
4. To aware about the currenttechnology.
5. To evaluate different forms of computerworld.

Detailed Syllabus

<p>UNIT I</p> <p>Computer Fundamentals: What is a computer? Components of a computer system. Classification of computers. Types of computers. Brief history of evolution of computers and generation of computers. Computer hardware and software, Input/output devices. Computer memories. Number System: Binary, Octal, Decimal, and Hexadecimal representation of Characters: ASCII and EBDIC codes, Binary arithmetic and logic circuit..</p>
<p>UNIT II</p> <p>Computer languages: Machine, Assembly and High level language, Assembler, Compiler and interpreter. Fundamentals of computer programming, Problem solving through computer algorithms and flow chart level of programming.</p> <p>Introduction to internet: Components, Services and working on internet, introduction to protocols, tools.</p>
<p>UNIT III</p> <p>Introduction to Operating System: Elementary knowledge of DOS. Windows Operating System- Basic Features – Date, Time, Time Zone, Display, Screen saver, Fonts, Mouse, and mouse pointers. Using accessories such as calculator, paint brush, CD player, etc. Use of Windows</p>

Explorer for moving and copying files.

UNIT IV

Word Processing. (5 Practical per week)

Word processing concepts: Use of Templates, Opening an existing document/creating a new

document, Saving, Editing text, Finding and replacing text, formatting, Checking and correcting

spellings, Bullets and numbering, Paragraph Formatting, Header and footer, Mail Merge, Tables

Spreadsheet and its Business Applications.

Spreadsheet concepts: Creating, Saving, Editing, inserting, deleting, formulas Copying, Moving

data, Rearranging Worksheet, project involving multiple spreadsheets, Organizing. Charts and

graphs, Printing.

Generally used Spread sheet functions

Mathematical, Statistical, Financial, Logical

UNIT V

Power Point (Presentation software): Basic concept of presentation software, standard toolbar,

formatting toolbar, and drawing toolbars in Power Point and their use. Creating and opening a

presentation. Use of slide sorter, adding header/footer. Use of animation features. Inserting pictures, resizing pictures. Inserting organization chart. Use of auto content wizard.

Text and Reference Books-

1. Computer Fundamental, V. Rajarjaman, Prentice Hall of India, 4thEdition
2. Computer Fundamental, P.K. Sinha: BPB Publications, 2nd edition,1992.

Course Outcomes:

1. Understanding the functioning of MSoffice.
2. To analyze various social softwareapplication.
3. To understand basic knowledge of computertechnology.
4. Understand how it useful forbusiness.

BCM 201: Business Statistics

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. To understand the basic concept of Business Statistics.
2. To understand the basic statistical tools used to summarize and analyze quantitative information for decision making.
3. To develop understanding of the probabilistic phenomena related to business world.
4. To understand the ideas of different statistical tools for handling a large data.
5. To understand how to construct the consumer price indices, important share price indices including BSE, SENSEX and NSE NIFTY.
6. To understand the basic idea of trend analyses for assessing future sales, fluctuations in turnover and [forecasting](#) in general.

Detailed Syllabus

Unit-1

Definition, Nature and scope of statistics. Data presentation. Measures of Central Tendency

Mathematical averages including arithmetic mean, geometric mean and harmonic mean.

Properties and applications. Positional Averages Mode Median (and other partition values including quartiles, deciles, and percentiles). Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their co-efficients,

Properties of standard deviation/variance. Concept of Skewness, Kurtosis and Moments.

Unit-2

Theory of Probability. Approaches to the calculation of probability Calculation of event probabilities.

Addition and multiplication laws of probability. Conditional probability and Bayes' Theorem.

Expectation and variance of a random variable. Probability distributions: Binomial, Poisson and Normal. Application in Business.

Unit-3

Correlation Analysis. Meaning of simple Correlation; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. Simple Regression Analysis. Principle of least squares and regression lines. Regression

equations and estimation. Standard Error of Estimates.

Unit-4

Meaning and uses of index numbers. Construction of index numbers: fixed and chain base, Aggregative and average of relatives – simple and weighted – Fisher’s, Laspeyres and Paasche.

Tests of index numbers, Base shifting, splicing and deflating. Problems in the construction of Index numbers.

Construction of consumer price indices. Important share price indices including BSE, SENSEX and NSE NIFTY.

Unit-5

Components of time series. Additive and multiplicative models.

Trend analysis. Moving averages. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to

Quarterly/monthly basis and vice-versa.

Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods.

Text and Reference Books-

1. Levin, Richard and David S. Rubin. Statistics for Management. 7th Edition. Prentice Hall of India.
2. Siegel, Andrew F. Practical Business Statistics. International Edition. (4th Ed.). Irwin McGraw Hill.
3. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Prentice Hall.
4. Spiegel M.D. Theory and Problems of Statistics. Schaum’s Outlines Series. McGraw Hill Publishing Co.
5. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
6. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

Course Outcomes:

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|---|
| 1. To explain the importance of Statistics in Business and Management |
| 2. To explain basic methods of business statistics which are immensely useful for economical problems |
| 3. To solve the problems related to measures of central tendency, variation, significance of measuring variation and the time series analysis |
| 4. Understanding the concept of uncertainty in business world and its economic interpretation |
| 5. Acquiring the knowledge of construction of consumer price indices and share price indices including BSE, SENSEX and NSE NIFTY |
| 6. Understanding the idea for handling large sized data problems |

BCM 202 Information System

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

1. To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.
2. To provide knowledge regarding many types of Internet protocols.
3. To provide command of the conceptual frameworks of information systems and operations management.
4. To provide knowledge of the processes of organizations and the key role that information systems play.
5. To provide knowledge about capability and initiative to lead organizations through technological changes.

Detailed Syllabus

UNIT I Information Systems: Meaning, Need of an efficient information System, Type of Information system, Information requirement for Planning, Coordination, and control for various level in Business Industry, Basic of data arrangement and Access
UNIT II Database System: Traditional file Environment, Identification of Relevant data, Evolution of Database Technology, Databases: The Modern Approach.
UNIT III Networks: LAN, WAN, Wireless Network : Introduction to networking, Importance of networking, Communication devices such as Modem, Features of Networking Introduction to Internet: Meaning of Internet, Growth of internet, Anatomy of Internet, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society, Search Engines.
UNIT IV Computer based information System Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems. 1. Management Information System: Meaning, concepts, input and output of MIS with illustration. 2. Decision Support system: Introduction, Decision making, DSS concept, objective.

3. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages.

4. Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration

UNIT V

1. Executive Information system: Introduction, peculiar information requirements of executives.

2. Marketing Information: Introduction, evolution and need of marketing information system.

3. Manufacturing Information System: Introduction, need and characteristics.

4. Introduction to Financial Information System.

5. Introduction to Human Resource Information System.

Text and Reference Books

1. Rajaraman, V. Introduction to Information Technology. PHI.

2. Hunt, R., J. Shelley. Computers and Commonsense. Prentice Hall of India.

3. Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas

4. Basandra, Suresh K. Management Information System. Wheeler Publication, Delhi

5. Kumar, Muneesh. Business Information System. Vikas Publishing House.

6. Fitzgerald & Dennis – Wiley. Business Data Communication and Networking.

7. Rajaraman, V. Analysis and design of information Systems. PHI.

Course Outcomes:

After completing the course, students will be able to know:

- | |
|---|
| 1. How to solve a particular problem by using different models in business. |
| 2. How to make proper decisions by gathering information and analyzing them. |
| 3. How expert system works and performs tasks. |
| 4. How to manage data by using different database techniques. |
| 5. Analyze the problem at different business levels and use many systems's level to solve a particular problem. |

BCM 203 : MICRO ECONOMICS-II

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:

1. To provide knowledge of basic concepts of the micro economics..
2. To understand different types of market structures.
3. To analyze the concept of Investment decisions
4. To evaluate the importance of general equilibrium .

Detailed Syllabus

Unit-1

Monopoly Market Structure: Kinds of monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. Comparison of pure competition and monopoly. The social costs of monopoly power. Price discrimination.

Unit-2

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision- equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization. Contestable markets theory. Pricing of Public Utilities, Peak-load pricing.

Unit-3

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision- equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization. Contestable markets theory. Pricing of Public Utilities, Peak-load pricing.

Unit-4

Inter-temporal Analysis and Choice under Uncertainty: Intertemporal choice –Stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preferences towards risk, reducing risk.

Unit-5

General Equilibrium and Market Failure: General equilibrium & efficiency (in Pareto optimal terms). Market failure and the sources of market failure. Market power and inefficiency, asymmetric information - quality uncertainty, market signaling, moral hazard, principal-agent problem, Public goods and externalities.

Text and Reference Books-

1. Pindyck, R.S., and D.L. Rubinfeld. Microeconomics. Prentice-Hall of India Pvt. Ltd.
2. Baumol, William J. Economic Theory and Operations Analysis. Prentice-Hall of India
3. Browning, E.K., & J.M. Browning. Microeconomic Theory and Applications. Kalyani
4. Gould, J.P., & E.P. Lazear. Microeconomic Theory. All India Traveller Bookseller,
5. Lipsey, R.G., and K.A. Chrystal. Principles of Economics. Oxford University Press.
6. Maddala G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw-Hill
7. Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory.

McGraw-Hill, International Edition.

Course Outcomes

1. Understanding the functioning of Micro economics.

2. It is expected that students will be able to apply this knowledge to business firms' decision making process in the framework of markets.

3. 3.In understanding why the market fails .

BCM 204: Corporate Laws

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 the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws.
2. To understand the formation, management and other activity of the companies.
3. 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.
4. To inform the students about the elementary ideas and the logic of the corporate law.
5. To understand various legal aspects of company.

Detailed Syllabus

Unit-1

Introduction:

Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not

for profit, illegal association. Formation of company – Promoters, their legal position, pre - incorporation contract and provisional contracts. Documents – Memorandum of Association, Articles

of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book

Building

Unit-2

Share Capital – issue, allotment and forfeiture of share, Demat of share, transmission of shares,

buyback, share certificate and share warrant

Members and shareholder – their rights and duties.

Shareholders meetings, kinds, convening and conduct of meetings.

Unit-3

Management – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other

managerial personnel and remuneration.

Dividend Provisions and issue of bonus shares.

Investigations.

Winding up – concept and modes of winding up.

Unit-4

Emerging issues in company law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number

(CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law

Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer

Company – concept and formation.

Unit-5

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Text and Reference Books-

1. Sharma J. P, “*An Easy Approach to Corporate Laws*”, Ane Books Pvt Ltd, New Delhi.
2. Bharat Law House, New Delhi, “*Manual of Companies Act, Corporate Laws and SEBI Guidelines*”.
3. Wadhwa and Company, “*A Ramaiya Guide to Companies Act*”, Nagpur
4. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn)
5. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.

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.
4. Analyze the impact of corporate law from a policy perspective, in the context of social and cultural diversity.
5. Reflect on individual ability to effectively undertake work as a member of a team, and use that reflection to inform improvement.

B.COM H-II (BCM205): 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
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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:

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|---|
| 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. |

BCM 301: Business Mathematics

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. To provide students with reinforcement of mathematical computations.
2. To understand basic terms in the areas of business calculus and financial mathematics,
3. To understand the important role of mathematics plays in all facets of the business world.
4. To understand how to process and interpret information to arrive at logical conclusions to common business math applications.
5. To develop understanding of the application to solve mathematical business problems.

Detailed Syllabus

Unit-1

Algebra of matrices. Types of matrix, Determinants, Addition, Subtraction, Multiplication. Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis, Permutation & Combination, Basic Probability (Till Bayes' Theorem).

Unit-2

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Unit-3

Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials, Maxima and Minima in cases of two variables involving not more than one constraint including the

use of the Lagrangean multiplier, Integration. Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases.

Unit-4

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

Unit-5

Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints, Solution to LPPs using Simplex method – maximization and minimization cases, Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy, The dual problem. Formulation of the Dual. Primal-Dual solutions: (excluding solution of dual problem when the primal problem involves mixed constraints) Economic interpretation of the dual.

Text and Reference Books-

6. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
7. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
8. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
9. Dowling, E.T. Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Publishing Co.
10. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
11. Hamdy A. Taha. Operations Research: An Introduction. Prentice Hall of India.
12. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
13. J.K. Sharma "*Business Mathematics*", ANE Books Pvt. Ltd. New Delhi
14. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
15. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
16. Soni, R.S. Business Mathematics. Pitambar Publishing House.
17. Singh J. K. Business Mathematics. Himalaya Publishing House.
18. Narag, A.S. Linear Programming & Decision Making. Sultan Chand & Sons.

Course Outcomes:

1. To define basic terms in the areas of business calculus and financial mathematics.
2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.

3. To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.
4. To discern effects of various types and methods of interest account.
5. To connect acquired knowledge and skills with practical problems in economic practice.
6. To understand the basic idea of the decision making process using operations research techniques in business.

BCM302: Income Tax law and Practice

Teaching Scheme

Lectures: 4hrs/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. To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.
2. To provide basic knowledge process of e return file

Detailed Syllabus

Unit-1

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

Unit-2

Residential status, Scope of total income on the basis of residential status. Exempted income under section 10.

Unit-3

Income from Salary and Income from house property

Unit-4

Profits and gains of business or profession, Capital gains, Income from other sources, Total income and tax computation and Income of other persons included in assessee's total income

Unit-5

Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms, Tax liability of an individual and firm, Five leading cases of Supreme Court, Preparation of return of income:- Manually and PAN, On-line filing of Returns of Income & TDS.

Provision & Procedures of COMPULSORY ONLINE filing of returns for specified assesses

Text and Reference Books-

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. PragatiPrakashan, Delhi
4. Mehrotra, H.C. Income Tax Law. SahityaBhawan, Agra
5. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Course Outcomes:

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|--|
| 1. Understanding the provisions of income tax act 1961. |
| 2. To analyze various options regarding tax planning. |
| 3. Understand process of e return file. |
| 4. Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms. |

BCM 303 : MACRO ECONOMICS

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:

1. To provide knowledge of basic concepts of the macro economics..
2. To understand the government policies
3. To understand the components of aggregate demand & supply
4. To analyze the concept of Inflation & unemployment
5. To evaluate the importance of open economy

Detailed Syllabus

Unit-1

Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit-2

Economy in the short run – IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis

Unit-3

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Unit-4

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit-5

Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

Text and Reference Books-

- 1.Mankiw, N. Gregory. Macroeconomics. Macmillan Worth Publishers New York, Hampshire U.K.
- 2.Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw - Hill.
- 3.Dornbusch, Rudiger., Stanley. Fischer and Richard Startz. Macroeconomics. Irwin/McGraw - Hill, Singapore.
4. Deepashree, “Macro Economics”, ANE Books Pvt. Ltd. New Delhi.
- 5.Barro, Robert J. Macroeconomics. MIT Press, Cambridge MA.
- 6.Burda, Michael, and Wyplosz. M acroeconomics A European Text. Oxford University Press, Oxford.
- 7.Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
- 8.Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.

Course Outcomes:

1. Understanding the functioning of Macro economics.
2. Tounderstand the impact of macro policies on an economy and business, in the context of the international economy.

BCM 304: Principles of Marketing

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:

1. To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
2. To understand firm foundation in marketing theory and marketing lexicon.
3. To apply key frameworks and methods, and develop analytical skills to solve marketing problems.
4. To analyze organizations identify customers and their wants/needs.
5. To evaluate industry trends and meet customer demands.
6. To generate marketing information and research to develop marketing strategies for organizations

Detailed Syllabus

Unit-1

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.

Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions

Unit-2

Market Selection: Market segmentation – concept, importance and bases; Target market selection;

Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product: Meaning and importance. Product classifications; Concept of product mix; Branding packaging and labeling; After-sales services; Product life-cycle; New Product Development.

Unit-3

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

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

Unit-4

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. **Retailing:** Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Unit-5

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Recent issues and developments in marketing: Social Marketing, Marketing ethics; Recent developments in marketing – online marketing, direct marketing, services marketing, green marketing, sustainable marketing and relationship marketing.

Text and Reference Books-

1. Kotler, Philip and Gary Armstrong. Principles of Marketing. 13th edition. PrenticeHall of India, New Delhi.
2. Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New York.
3. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair and Carl McDaniel. Principles of Marketing. South Western Publishing, Ohio.
5. Pride, William M., and D.C. Ferell. Marketing: Planning, Implementation & Control. Cengage Learning.
6. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. DhanpatRai& Company.
9. The Consumer Protection Act.
10. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).

Note: Latest edition of text book may be used.

Course Outcomes:

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| 1. Develop customer relationships and value through marketing. |
| 2. Link marketing and corporate strategies. |
| 3. Scan the marketing environment. |
| 4. Recognize organizational markets and buyer behavior. |
| 5. Turn marketing information into action. |

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| 6. Identify market segments and targets. |
| 7. Develop new products and services. |
| 8. Formulate pricing strategies for products and services. |
| 9. Create strategies for managing marketing channels and supply chains. |
| 10. Integrate marketing communications and direct marketing. |
| 11. Analyze advertising, sales promotion, and public relations. |
| 12. Implement interactive and multichannel marketing |

BCM 311: English

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. Students will gain knowledge of the major traditions of literature written in English.
2. Persuasively interpret subtext and significance by connecting literary texts with relevant contexts (cultural, historical, generic, critical)
3. To apply focused, graceful, insightful, well-supported and documented literary criticism in written and oral form.
4. To analyse how writers from a vast array of cultural traditions have used the creative resources of language-in fiction, poetry, drama, and non-fiction prose-to explore the entire range of human experience.
5. To evaluate literary continuity through attention to different literary genres, literary traditions, historical periods, or national literatures.
6. To Create the skills of analytical and interpretive argument, helping students become creative and critical writers and to develop sensibility and emotions of students with the purpose to enable them to relish literature

Detailed Syllabus

Unit-1

Virginia Woolf Shakespeare's Sister Essay

Marge Piercy : Breaking Out - Poem

W B Yeats : A Prayer For My Daughter-Poem

Eunice D'Souza:Marriages are made -Poem

A.K.Ramanujan :A River -Poem

Unit-2

James Baldwin:Stranger in the Village- Essay

WoleSoinka Telephone Conversation-Poem

Maya Angelou: Still I Rise – Poem

Langston Hughes :Harlem -Poem

Unit-3

Wilfred Owen : Dulce et Decorum Est - Poem

Edna St Vincent Millay : Conscientious Objector- Poem

Henry Reed: The Naming Of Parts - Poem

Bertolt Brecht : General, Your Tank Is a Powerful Vehicle

Amitav Ghosh : Ghosts Of Mrs Gandhi Anecdotal - Essay

Unit-4

Penalty and Thakur Ka Kuan by Munshi Premchand

Nadine Gordimer Once Upon A Time Short Story

Rabindranath Tagore The Castaway and The Post Master

Course Outcomes:

1. Student should be familiar with representative literary and cultural texts within a significant number of historical, geographical, and cultural contexts.

2. Student should be able to apply critical and theoretical approaches to the reading and analysis of literary and cultural texts in multiple genres.

3. Student should be able to identify, analyze, interpret and describe the critical ideas, values, and themes that appear in literary and cultural text and understand the way these ideas, values and themes inform and impact culture and society, both now and in the past.

4. Students should be able to write analytically in a variety of formats, including essays, research papers, reflective writing, and critical reviews of secondary sources.

5. Students should be able to ethically gather, understand, evaluate and synthesize information from a variety of written and electronic sources.

6. Students should be proficient in oral communication and writing.

BCM401: INDIRECT TAX

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

Course Objectives:

1. To provide basic knowledge and equip students with application of principles and provisions of GST and Customs Laws

Detailed Syllabus

<p>Unit-I: Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of Value Added Tax: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration</p>
<p>Unit II: Levy and collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.</p>
<p>Unit III Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.</p>
<p>Unit IV: Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.</p>
<p>Unit V Special Provisions Taxability of E-Commerce, Anti-Profititeering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals.</p>
<p>Unit VI: Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.</p>

Text and Reference Books-

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
9. Vastu and SevakarVidhan by Government of India

Course Outcomes:

1. Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

BCM 402: Corporate 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
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Course Objectives:

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| 1. To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the procedure of issue and redemption of shares and debentures. |
| 2. To learn the techniques of preparing the financial statement of the banking company and non-banking 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. |
| 6. To learn techniques and uses of Cash Flow Statement. |

Detailed Syllabus

Unit-1

ACCOUNTING FOR SHARE CAPITAL & DEBENTURES:

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares, Redemption of preference shares, Issue and Redemption of Debentures.

Unit-2

FINAL ACCOUNTS:

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

VALUATION OF GOODWILL AND VALUATION OF SHARES:

Concepts and calculation - simple problem only.

Unit-3

AMALGAMATION OF COMPANIES:

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit-4

ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES:

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit-5

BANKING COMPANIES:

Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Unit-6

CASH FLOW STATEMENT:

Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

Text and Reference Books-

01. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
02. Agarwal A.K., Corporate Accounting, Navyug Publication, Agra
03. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
04. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
05. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
06. Naseem Ahmed, "Corporate Accounting", ANE Books Pvt. Ltd. New Delhi.
07. Gupta, Nirmal. Corporate Accounting. SahityaBhawan, Agra.
08. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
09. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text book may be used.

Course Outcomes:

2. Develop an understanding about redemption of Shares and Debentures and its methods.
3. To give an exposure to company final accounts and 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.
6. Understanding role and uses of Cash Flow Statement in the company.

BCM 403: 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 Objective:

1. To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

Detailed Syllabus

<p>Unit-1</p> <p>Introduction: Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization</p>
<p style="text-align: center;">Unit-2</p> <p>Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.</p>
<p style="text-align: center;">Unit-3</p> <p>Labour: Accounting and Control of labour cost, time keeping and time booking ,concept and treatment of idle time, over time, labour turnover and fringe benefits.</p>
<p style="text-align: center;">Unit-4</p> <p>Overhead: Classification, allocation, apportionment and absorption of overhead. Under-and overabsorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.</p>

Unit-5

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

Unit-6

Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Text and Reference Books-

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Jain , S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
8. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
9. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
10. Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.
11. Lucey, T. Costing. ELST, London.

Course Outcomes:

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|---|
| <p>2. To recognize the importance of Cost Accounting in area of Cost Ascertainment , Cost Control and Cost recoding systems (Integral and Non Integral systems).</p> |
| <p>3. To understand the different Concepts used in cost Accounting and various methods involved in Cost ascertainment system.</p> |
| <p>4. 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.</p> |
| <p>5. To analyse 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.</p> |
| <p>6. To Evaluate the result of application of various methods, tools and techniques applied in Cost Accounting.</p> |
| <p>7. To develop some new techniques for cost controlling and methods for cost ascertainment.</p> |

BCM404: 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
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Course Objectives:

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| 1. To recognize about the learning of Human Resource and it's functioning. |
| 2. To understand various factors associated with Organizations, Recruitment, and Selection etc. |
| 3. To apply knowledge in identifying the gap between current HR challenges and their implications. |
| 4. To analyze about recent advances in HRM, especially Technological Trends. |
| 5. To evaluate different forms of Appraisal and T&D. |

Detailed Syllabus

Unit-1 Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies, An overview of Government Policy since 1991 affecting Human Resources.
Unit-2
Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.
Unit-3
Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

Unit-4

Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

Unit-5

Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit-6

Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

Unit-7

Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

Suggested Readings:

1. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
2. Dessler. Human Resource Management. Prentice Hall of India, New Delhi.
3. French, W. The Personnel Management Process. HaughtenMifflin, Boston.
4. Ivanecevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Prentice Hall, New Jersey.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.
7. Storey. Human Resource Management. Thomson Learning.
8. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
9. Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi.
10. Chhadha, T.N. Human Resource Management. DhanpatRai& Co., Delhi.
11. Dwivedi, R.S. Personnel Management. Oxford & I.B.H., New Delhi.
- 12. Singh, B.P. Personnel Management & Industrial Relations. DhanpatRai& Co., Delhi.**

Course Outcomes:

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|--|
| 1. Understanding of Human Resource and it's functioning. |
| 2. Understanding of various factors associated with Organizations, Recruitment, and Selection etc. |
| 3. Applying knowledge in identifying the gap between current HR challenges and their implications. |
| 4. Learning about recent advances in HRM, especially Technological Trends. |
| 5. Identification of different forms of Appraisal and T&D. |

**BCM 405 : INDIAN ECONOMY-PERFORMANCE &
POLICIES**

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 understand the structure & working of Indian economy. |
| 2. To expose students to the concept , importance and role of economic development . |
| 3. To understand the theoretical foundations of various policies of Indian economy. |

Detailed Syllabus

Unit-1

Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

Unit-2

Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit-3

Policy Regimes:

- a) The evolution of planning and introduction to planning commission of India .
- b) Economic reform and liberalization.

Unit-4

Growth, Development and Structural Change:

- a) The experience of Growth, Development and Structural Change in different phases of

growth and policy regimes across sectors and regions.

b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;

c) Changes in policy perspectives on the role of institutional framework after 1991.

d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

e) Demographic Constraints: Interaction between population change and economic development.

Unit-5

Sectoral Trends and Issues:

a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

b) Industry and Services: Phases of Industrialisation– the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India 's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

Text and Reference Books-

1. Todaro, Michael P. and Stephen C. Smith. Economic Development. Eighth edition.
2. Bettelheim. Charles India Independent. Chapters 1, 2 and 3.
3. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
4. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. Dandekar, V. M. Forty Years After Independence in BimalJalan. (ed.) . The Indian Economy: Problems and Prospects, Viking, New Delhi .
6. Ahluwalia, Montek S. State - level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Na garaj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly. pp. 2831 - 39.
8. Ray, S. K. Land Systems and its Reforms In India. Sections II & III, Indian Journal of Agricultural Economics. Vol. 51. Nos. 1 & 2.
9. Visa ria, Pravin. Demographic Aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.
10. Deepashree, "Indian Economics, Performance and Polices", ANE Books Pvt. Ltd. New Delhi
11. Dreze, Jean and Amartya Sen. Economic D evelopment and Social Opportunity. Ch.2. OUP.
12. Vaidyanathan, A. India " s Agricultural Development Policy. Economic and Political Weekly.
13. Rao, J. Mohan and Servaas Storm. Distribution and Growth in Indian Agriculture. in T. J. Byres (ed.). the Indian Economy: Major Debates since Independence, OUP.
14. Sawant, S. D. and C. V. Achuthan. Agricultural Growth Across Crops and Regions: Emerging Trends and Patterns. Economic and Political Weekly. Vol. 30 A2 - A13.
15. Krishnaji, N. Agricultural Price Policy: A Survey with Reference to Indian Foodgrain Economy. Economic and Political Weekly. Vol. 25. No. 26.
16. Srinivasan, T. N. Eight Lectures on India " s Economic Reforms. OUP.
17. Nayyar, Deepak. (ed.). Industrial Growth and Stagnation: The Debate in India. Sameeksha Trust and OUP. pp. (Introduction).
18. Chaudhuri, Sudip. Debates on Industrialisation. in T.J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
19. Chandra, Nirmal K. Growth of Foreign Capital and its Importance in Indian

Manufacturing. Economic and Political Weekly. Vol. 26. No. 11.

20. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.

21. Bhaduri, Amit and Deepak Nayyar. An Intelligent Person's Guide to Economic Liberalisation. Penguin Books, New Delhi. pp.

22. Ghosh, Jayati. Liberalisation Debates. T. J. Byres (ed). The Indian Economy: Major Debates since Independence. OUP.

23. Vaidyanathan, A. Poverty and Development Policy. Economic and Political Weekly.

24. Deaton, A and Jean Dreze. Poverty and Inequality in India. Economic and Political Weekly.

25. Planning Commission, Task Force on Employment Opportunities. Ch 1 and 2

26. Bhalla, G. S. Policy for Food Security in India.

27. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.

28. Nayyar, Deepak. Economic Liberalisation in India: Analytics, Experience and Lessons. RC Dutt Memorial Lecture Series. Orient Longman.

29. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

30. Nayyar, Deepak. Macroeconomic Reforms in India: Short Term Effects and Long Run Implications. Wahiduddin Mahmud (ed). Adjustment and Beyond: The Reform Experience in South Asia. Palgrave, London.

31. Ahluwalia, Isher. The Indian Economy: Looking Ahead. Wahiduddin Mahmud (ed). Adjustment and Beyond: the Reform Experience in South Asia. Palgrave, London.

32. Chakravarty, Sukhamoy. Development Planning – The Indian Experience . Oxford University Press, Delhi.

Note: Latest edition of text book may be used.

Course Outcomes

1. Understanding the structure of Indian economy.

2. Understanding the working & importance of various policies & plans of Indian government.

BCR 501: 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
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Course Objectives:

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|--|
| 1. To impart the students' knowledge about use of financial, cost and other data for the purpose of planning, control and decision making. |
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Detailed Syllabus

Unit-1

Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management.

Unit-2

Budgeting and budgetary control: Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Program me and performance budgets.

Unit-3

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages,

limitations and applications, Variance analysis – material, labour, overhead and sales variances,

Disposition of variances, Control ratios.

Unit-4

Absorption versus variable costing: Distinctive features and income determination.

Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods.

Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost

indifference point.

Unit-5

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sellor process further.

Unit-6

Responsibility Accounting: Concept, Significance, Different Responsibility Centers,
Divisional Performance Measurement – Financial Measures.

Text and Reference Books-

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, Prentice. Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. H.V. Jhamb, “Management Accounting”, ANE Books Pvt. Ltd. New Delhi
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.

8. Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.
10. Singh, S. K. and Gupta Lovleen. Management Accounting – theory and Practice. Pinnacle Publishing House.

Course Outcomes:

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

BCM 502: Financial Management

BCM 502: 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 |
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Detailed Syllabus

Unit-1 Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.
Unit-2
The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate Of Return, Net Present Value (NPV) Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
Unit-3
Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital

Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).
Operating and financial leverage. Determinants of capital structure.

Unit-4

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

Unit-5

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

Text and Reference Books-

1. Horne, J.C. Van. Financial management and policy. 10th ed. New Delhi Prentice Hall of India.
2. Horne, J.C. Van. Fundamentals of Financial Management. 9th ed. New Delhi Prentice Hall of India.
3. Levy H. and M. Sarnat . Principles of Financial Management. Engelwood Cliffs, Prentice hall
4. Johnson, R.W. Financial Management. Boston Allyn and Bacon.
5. Joy, O.M. Introduction to Financial Management. Homewood: Irwin.
6. Khan and Jain. Financial Management text and problems. 2nd ed. Tata McGraw Hill New Delhi.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhalla, V.K. Financial Management & Policy. Anmol Publications, Delhi.
9. Chandra, P. Financial Management- Theory and Practice. (Tata McGraw Hill).
10. Rustagi, R.P. Fundamentals of Financial Management. Galgotia Publishing House, Delhi)
11. Singh, J.K. Financial Management- text and Problems. 2nd Ed. DhanpatRai and Company, Delhi. 12. Sharma, G.L. and Y. P.Singh. ed. Contemporary Issues in Finance and Taxation. Academic Foundation Delhi.
13. Singh, Surender and Kaur Rajeev. Fundamentals of Financial Management. Book Bank International.

Course Outcomes:

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|--|
| 2. 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. |
| 3. 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). |
| 4. To apply the different theories and techniques regarding funds acquisition and its effective utilization. |
| 5. To analyse the impact of different techniques and theories applied in financial management. |
| 6. To Evaluate different theories and techniques in practical cases. |
| 7. To Create some techniques, theories and models which are useful in managing funds. |

BCM511: AUDITING

Teaching Scheme Lectures: 4hrs/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:

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

Detailed Syllabus

Unit-1 Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit. Audit Planning. Internal Control – Internal Check and Internal Audit
Unit-2 Audit Procedure – Vouching and verification of Assets & Liabilities..
Unit-3 Audit of Limited Companies:-Company Auditor: (i) Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities. (ii) Audit Committee (iii) Auditor's Report: Contents and Types. Auditor's certificates (iv) Emphasis on Companies (Auditor's Report) order, 2003 (CARO – 2003) (v) Liabilities of Statutory Auditors in case of non-compliance.
Unit-4 Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit. Recent Trends in Auditing: Basic considerations of audit in EDP Environment. Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.

Text and Reference Books-

1. Jha, Aruna. A Student's Guide to Auditing. Taxmann.
2. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
3. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
4. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
5. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
6. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.
7. Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
8. Publication ICAI. (CARO).

Course Outcomes:

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|---|
| 1. Understanding the provisions of CARO. |
| 2. Understand process of Auditing . |
| 3. Understand process of Auditing and Assurance Standards (AASs). |

**BCM: 513 FINANCIAL MARKETS, INSTITUTIONS AND
FINANCIAL SERVICES**

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 the student an overview of financial markets & institutions in India |
| 2. To familiarize them with important fee and fund based financial services in India. |
| 3. To provide students with conceptual and pragmatic frameworks of issues confronting Managers of Financial Institutions. |

Detailed Syllabus

Unit-1 An Introduction To Financial System, its Components – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.
Unit-2 Financial Markets: Money market – functions, organization and instruments. Role of central bank in money market. Indian money market – an overview. Capital Markets – functions, organization and instruments. Indian debt market. Indian equity market – primary and secondary markets. Role of stock exchanges in India. SEBI and investor protection.
Unit-3 Financial Institutions: Commercial banking – introduction, its role in project finance and

working capital finance. Development Financial institutions (DFIs) – overview and role in Indian economy. Life and non-life insurance organizations in India. Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit-4

Overview of financial services industry. Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

Unit-5

Leasing and hire – purchase. Consumer and housing finance. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counseling.

Text and Reference Books-

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.
3. Avadhani, V.A. Bombay: Jaico Publishing Company.
4. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
5. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
6. IDBI Annual Reports.
7. Sinha, S.L.N. Development Banking in India. Madras: Institute of Financial Management and Research.
8. Sharma, G.L. and Y.P. Singh. eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
9. Khan and Jain. Financial Services. 2nd ed. Tata McGraw Hill.
10. Singh, J.K. Venture Capital Financing in India. DhanpatRai and Company, New Delhi.

Note: Latest edition of text book may be used

Course Outcomes:

1. Understanding of financial markets & institutions in India
2. To analyze important fee and fund based financial services in India.
3. To enhance knowledge of conceptual and pragmatic frameworks of issues confronting Managers of

BCM 516: Advertisement and Personal Selling

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:

1. To define the significance of advertising in marketing communication.
2. To interpret advertising budget and media selection.
3. To determine strategy for effective personal selling.
4. To examine the principles of advertising in order to create effective advertising campaigns.
5. To evaluate the effectiveness of integrated advertising and sales force performance.
6. To create solutions to address advertising and marketing communications challenges.

Detailed Syllabus

<p>Unit-1</p> <p>Introduction: Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.</p> <p>Media Decisions: Major media types - their merits and demerits; Factors influencing media choice.</p>
<p>Unit-2</p> <p>Message Development; Advertising appeals, Advertising copy and elements.</p> <p>Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre and Post testing techniques.</p> <p>Advertising Agency: Role, types and selection of advertising agency. Ethical and legal aspects of advertising.</p>

Unit-3

Introduction: Nature and importance of personal selling; Types of personal selling situations and selling jobs; Personal selling and salesmanship; Characteristics of a successful salesman; Customer knowledge – buying motives and selling appeals; Product and market knowledge.

Process of Effective Selling: Prospecting, pre-approach and approach; Presentation and demonstration.

Unit-4

Handling Objections: Types of objections; Handling objections; Closing the sale, Customer follow-up.

Sales Planning and Control – An Overview: Sales forecasting; Salesbudget; Sales quota; Sales territories.

Unit-5

Management of Sales Force: Recruitment and selection; Training and development; Direction and supervision; Sales force motivation and compensation; Sales force performance appraisal.

Text and Reference Books-

1. Dunn, S. Wats and Arnold M. Barban. Advertising: Its Role in Marketing.
2. Belch and Belch. Advertising. McGraw Hill Co.

3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. 5th ed. Prentice Hall of India, New Delhi.

Course Outcomes:

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| 1. Understanding the concept of advertisement world. |
| 2. To know budgeting and other expenses related to advertisement. |
| 3. Understanding the importance of personal selling. |
| 4. Learning how a advertisement campaign is developed and executed. |
| 5. To know sales force evaluation system and effectiveness of advertisement. |
| 6. To understand current challenges and prospects related to personal selling and advertisement. |

BCM 601: International Business

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:

1. To understand the role of international business.
2. To expose students to the concept , importance and dynamics of international business and India’s involvement with global business operations.
3. To understand the theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations & development

Detailed Syllabus

Unit-1

Introduction to International Business: Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business -complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India’s foreign trade.

Unit-2

Theories of International Trade – an overview; Commercial Policy Instruments - tariff and nontariff measures; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

Unit-3

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit-4

Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Unit-5

. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms.

Text and Reference Books-

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun. International Business. New Delhi: Tata McGraw-Hill.

2. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global

Economy. London: Roulledge.

3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.

4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education

(Singapore) Pvt. Ltd.

- 5. Justin, Paul. International Business. Prentice Hall of India Ltd.**
- 6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.**
- 7. RBI. Report on Currency & Finance, various issues.**
- 8. Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.**
- 9. Bennett, Roger. International Business. Delhi: Pearson.**
- 10. UNCTAD Reports.**
- 11. WTO, Annual Report, various issues.**

Course Outcomes

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|---|
| 1. Understanding the functioning of Internationalbusiness |
| 2. Exposure of students to the concept, importance and dynamics of international business and India's involvement with global business operations |

BCM602: BUSINESS COMMUNICATION

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. To recognize Identify ethical, legal, cultural, and global issues affecting business communication.
2. To understand and demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation.
3. To apply basic principles of critical thinking, problem solving, and technical proficiency in the development of exposition and argument.
4. To analysecommunication strategies and techniques for business situations and contexts (group communication, listening, non-verbal communication)
5. To evaluate different forms of Business Communication.
6. To generate effective business communication skills among the students.

Detailed Syllabus

Unit-1

Introduction of Business Communication, Importance of Communication and Process, Principles of Communication, Barriers to Communication, Feedback and its Importance, Flow of Communication- Downward, Upward & Lateral/Horizontal Communication

Unit-2

Types of Communication (formal & Informal, oral & written, verbal & non-verbal), Advantages and Disadvantages of oral and written communication, Grapevine Communication, Effective Listening Skills, Factors Effecting Listening Skills, Listening Skills-The Listening Process, Hearing and Listening, Listening with a Purpose

Unit-3

Non-verbal aspects of communicating body language; kinesics, Proxemics , Paralanguage, Audio-Visual Tools of Business Communication, Video Conferencing, Tele Conferencing, E-mails, SMS, Internet, Intranet

Unit-4

Presentation strategies (Purpose, Locale, Audience, Content, Body Language, Voice Dynamics, Time Dimension), Group Discussion, Do's and Don'ts, Mock Interviews, Writing Resume/Curriculum Vitae and Job Application letter

Unit-5

Writing Business Letters, Format, Standard Elements, Types, Purpose and Importance, Writing Notice, Agenda and Minutes of the Meeting.

Unit-6

Business Etiquettes: Meaning and importance of Business Etiquettes, Fundamental Rules of Business Etiquette, Introduction in Business Interaction, Business Meals

E-mail Etiquettes: Email writing as an emerging form of Commercial Communication: Common Pitfalls, Guiding Principles of Composing Emails, and Maintaining Common Etiquette.

Text and Reference Books-

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Rajendra Pal, J.S. Korlahali: Essentials of Business Communication, Ed, 2009, Sultan Chand and Sons.
3. Shirley Taylor; Communication for Communication: III Ed. Pearson Education Ltd, 1999.
4. Business Correspondence and Report Writing; R.C. Sharma, KrishanMihan: McGraw Hill Station, 2009.
5. Methew M. Monippally: The Craft of Business Letter Writing; Tata McGraw Hill Publication Company, 2002.
6. Patrick Forsyth: Persuasive Business Writing; Jaico Publishing House.

Course Outcomes:

1. Recognize the influence of culture & diversity on communication
2. Understanding ethical, legal, cultural, and global issues affecting business communication.
3. Demonstrate an understanding of basic communication theories
4. Distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.
5. Drafting effective business correspondence with brevity and clarity.
6. Demonstrating verbal and non-verbal communication ability through presentations.

BCM 613: FUNDAMENTALS OF INVESTMENTS

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 familiarize students with different investment alternatives, |
| 2. To introduce them to the framework of their analysis and valuation |
| 3. To highlight the role of investor protection |
| 4. To demystify the process of using money to make money . |

Detailed Syllabus

Unit-1 The Investment Environment - The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.
Unit-2
Fixed Income Securities - Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating.
Unit-3
Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit-4

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return. Commodities, real estate, and mutual funds. Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit-5

Investor Protection – SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism.

Text and Reference Books

- 1) Jones, C.P., "Investments Analysis and Management", Wiley, 8th ed.
- 2) Bhalla, V.K., "Investment Management", S. Chand & Co.
- 3) Singh, Preeti., "Investment Management", Himalaya Publications.
- 4) Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.
- 5) Vohra, N.D., and B.R. Bagri, "Futures and Options", 2nd ed. (2003), Tata McGraw Hill Publishing Company Ltd.
- 6) Prasanna, Chandra., "How to Win Investment Game", Tata McGraw Hill

Course Outcomes

1. Understand different investment alternatives in the market
2. Understand how securities are traded in the market
3. Be able to analyze and price different securities
4. Be able to manage a portfolio
5. Understand basics in derivatives

BCM 614: Consumer Relation and Customer Care

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:

1. To define the significance of Consumer.
2. To interpret various laws related to consumers.
3. To determine strategy grievance handling.
4. To examine the principles of ethics in Advertisement.
5. To evaluate the effectiveness of Competition law.

Detailed Syllabus

<p>Unit-1</p> <p>Conceptual Framework</p> <p>Concept of Consumer, Characteristics of Consumer Buying, Consumer Buying Process, Consumer Buying Motives. Consumer and Markets: Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices.</p> <p>Concept of Consumer Price Index. Experiencing Dissatisfaction: complaining behavior; Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redressal Systems; Conciliation and Intermediation for out-of-court Redressal; Role of ombudsman in out of court settlement in industry. Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under</p>
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the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations; Consumer Expectations from a Socially Responsible Business: ISO 26000.

Unit-2

The Consumers Protection Act, 1986

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set up under Consumer Protection Act.

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and Territorial):

District Forum; State Commission; National Commission.

Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court.)

Unit-3

Grievance Redressal Mechanism under the CPA.

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties

Five Leading Cases on: (i) Jurisdiction; (ii) Locus standi of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer.

Seven Leading Cases decided under Consumer Protection Act:

- i. Medical Negligence
- ii. Banking and Financial Service
- iii. Housing & Real Estate
- iv. Electricity, Water, and Telecom Services.
- v. Education & Training Service
- vi. Defective Product
- vii. Unfair Trade Practice

Unit-4

Social, ethical and legal aspects of advertising and sales promotion; Regulation of misleading and deceptive advertising and sales promotion; Self Regulation and Role of Advertising Standards Council of India; Code of Commercial Advertising of All India Radio and Doordarshan; Disclosure in labeling and advertising; Code of Conduct of INS.

Product Testing: Concept of Comparative testing; International Principles for Testing for informing consumers; Testing for conformity to standards; Independence and accreditation of test laboratories.

Consumer Organizations: Formation and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Major Consumer Organizations in India, U.S and Europe; Role of Consumer Coops and Buying Clubs; Overview of Global Consumer Movement; Recent developments in Consumer Protection in India; Code of Ethics for Consumer Organizations (national and International)

Unit-5

Competition Law and Industry Regulators

Competition Act 2002: Objective, Purpose and Salient Features. Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and „Dominant Position“; Relevant Geographic Market“ Factors; „Relevant Product Market“ Factors Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties,

Text and Reference Books-

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. “ Consumer Affairs” Universities Press. (2007) Delhi University Publication. Pp. 334.
2. Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. The Competition Act, (2002).
5. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace

Jovanovich, Inc.

6. How to survive as a consumer: CUTS, India www.cuts.org.

7. Khanna, Sri Ram & Madhu Saxena (2003). (eds.). Food Standards and Safety in a Globalised World. New Century Publication, New Delhi.

Course Outcomes:

1. To recognize the importance of the various concepts of Consumer.

2. To understand the various methods of Consumer Protection Act.

3. To apply grievance redressal mechanism

4. To determine legal aspects of Advertisement

5. To classify the various concepts of Competition law.



