



ST. XAVIER'S UNIVERSITY, KOLKATA

SYLLABUS FOR BCOM COURSE Academic Year (AY)[2021-22]

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COURSE OUTLINE

Sem	Paper Code	Classification	Course Title	Full Marks	Pass Marks	CIA MARKS			End-Sem Marks	Credits
						WT	O	AT T		
I	BCHRCC110T	CC	Financial Accounting	100	40	10	5	5	80	6
	BCHRCC120T	CC	Business Law	100	40	10	5	5	80	6
	BCHRGE130T	GE	Micro Economics	100	40	10	5	5	80	6
	BCHRAE140T	AE	Business Communication-I	50	20	5	2.5	2.5	40	1
	BCHRAE150T	AE	Environmental Studies -I	50	20	5	2.5	2.5	40	1
	BCHRFN160A	AC	Foundation Course-I *	50	15	-			50	1
TOTAL				450	TOTAL				21	
II	BCHRCC210T	CC	Cost Accounting	100	40	10	5	5	80	6
	BCHRCC220T	CC	Corporate Law	100	40	10	5	5	80	6
	BCHRGE230T	GE	Macro Economics	100	40	10	5	5	80	6
	BCHRAE240T	AE	Business Communication-II	50	20	5	2.5	2.5	40	1
	BCHRAE250T	AE	Environmental Studies - II	50	20	5	2.5	2.5	40	1
	BCHRFN260A	AC	Foundation Course- II *	50	15	-			50	1
TOTAL				450	TOTAL				21	
III	BCHRCC310T	CC	Management Principles and Applications	100	40	10	5	5	80	6
	BCHRCC320T	CC	Income Tax Law and Practice	100	40	10	5	5	80	6
	BCHRCC330T	CC	Human Resource Management	100	40	10	5	5	80	6
	BCHRGE340T	GE	Business Mathematics and Statistics –I (Theory)	75	30	10	2.5	2.5	60	6
	BCHRGE340P	GE	Business Mathematics and Statistics –I (Practical)	25	10	-	2.5	2.5	20	
	BCHRSE350T	SE	E-Commerce (Theory)	75	30	10	2.5	2.5	60	4
	BCHRSE350P	SE	E-Commerce (Practical)	25	10	-	2.5	2.5	20	
TOTAL				500	TOTAL				28	
IV	BCHRCC410T	CC	Management Accounting	100	40	10	5	5	80	6
	BCHRCC420T	CC	Computer Application in Business (Theory)	25	10	3	-	2	20	6
	BCHRCC420P	CC	Computer Application in Business (Practical)	75	30	-	12	3	60	
	BCHRCC430T	CC	Indian Economy	100	40	10	5	5	80	6
	BCHRGE440T	GE	Business Mathematics and Statistics-II (Th.)	75	30	10	2.5	2.5	60	6
	BCHRGE440P	GE	Business Mathematics and Statistics-II (Pr.)	25	10	-	2.5	2.5	20	
	BCHRSE450T	SE	Entrepreneurship	100	40	10	5	5	80	4
TOTAL				500	TOTAL				28	
V	BCHRCC510T	CC	Principles of Marketing	100	40	10	5	5	80	6
	BCHRCC520T	CC	Fundamentals of Financial Management	100	40	10	5	5	80	6
	BCHRDS531T	DS	Corporate Accounting	100	40	10	5	5	80	6
	BCHRDS541T	DS	Banking & Insurance	100	40	10	5	5	80	6
	BCHRDS532T	DS	Consumer Affairs and Consumer Care	100	40	10	5	5	80	6
	BCHRDS542T	DS	Advertising	100	40	10	5	5	80	6
TOTAL				600	TOTAL				24	

COURSE OUTLINE

Sem	Paper Code	Classification	Course Title	Full Marks	Pass Marks	CIA MARKS			End-Sem Marks	Credits
						WT	O	ATT		
VI	BCHRCC610T	CC	Auditing-Corporate Governance	100	40	10	5	5	80	6
	BCHRCC620T	CC	Business Research Methods (Th.)	40	16	10	-	-	30	6
	BCHRCC620P	CC	Business Research Methods (Pr.)	10	4				10	
	BCHRCC620J	CC	Project Work	50	20	-	5	5	40	
	BCHRCC630T	CC	Indirect Tax Law	100	40	10	5	5	80	6
	BCHRDS641T	DS	Financial Markets Institutions & Financial Services	100	40	10	5	5	80	6
	BCHRDS642T	DS	International Business	100	40	10	5	5	80	6
TOTAL				400	TOTAL				24	

Colour Code Illustration :

Finance	Marketing
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ACRONYMS (AS APPLICABLE) :

CC=Core

GE =Generic Elective

AE=Ability Enhancement Compulsory Course

AC= Additional Compulsory Course

SE= Skill Enhancement Elective Course

DS= Discipline Specific Elective

T=Theory

P=Practical

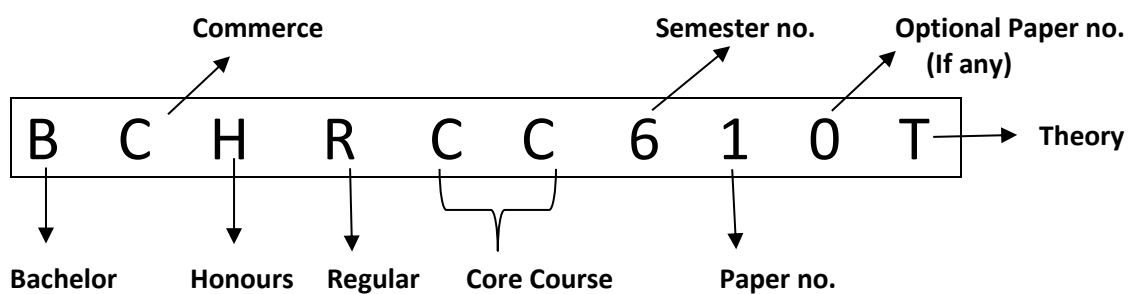
WT= Written test

A=Assignment

ATT=Attendance

O=Others (Seminar, Assignment, etc.)

PAPER CODE ILLUSTRATION:



SEMESTER : I

PAPER : I – FINANCIAL ACCOUNTING

Total Marks : (80+20)

Semester : I

Paper Code: BCHRCC110T

CONTENTS :

Lectures: 92

Unit 1 :

a) Theoretical Framework :

5 Lectures

- 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 the financial accounting principles – Basic concepts and conventions: entity, money, measurement going concern, cost, realization accruals, periodicity, consistency, prudence (conservation), materiality and full disclosures
- iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India, salient features of First –Time Adoption of Indian Accounting Standard (Ind –AS 101) International Financial Reporting Standards: -Need and procedures

b) Accounting Process :

5 Lectures

From recording of a business transaction to preparation of trial balance including adjustments and rectification of errors.

Unit 2 :

a) Business Income :

14 Lectures

- i) **Revenue recognition:** Recognition of Expenses [Relevant Accounting Standard]
- ii) Accounting for Property, Plant and Equipment. 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.
[Relevant Accounting Standard]
- iii) Inventories: Meaning, Significance of inventory valuation. Inventory Record Systems: Periodic and perpetual Methods: FIFO and weighted Average.
[Relevant Accounting Standard]

b) Final Account :

14 Lectures

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities (Sole proprietorship and Partnership)

Unit 3 : Accounting for Hire Purchases and Instalment Systems :

14 Lectures

Calculation of interest, partial and full repossession, Hire purchase trading (Total Cash price basis), stock and debtors system; Concepts of operating and financial lease (Theory only)

- Unit 4 : Accounting for Inland Branches :** 14 Lectures
 Concept of dependent branches; Accounting aspects: debtors system, stock and debtors system, branch final accounts system and whole –sale system. Independent branches: concept –accounting treatment: important adjustment entries and preparation of consolidated profit and loss accounting and balance sheet.
- Unit 5 : Departmental Accounting :** 5 Lectures
- Unit 6 : Accounting for Dissolution of the partnership Firm :** 14 Lectures
 Accounting for Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution
- Unit 7 : Financial Statements of Non-Profit Organisation :** 7 Lectures

Suggested Reading :

1. Hanifand Mukherjee - Financial Accounting –McGraw –Hill Education India Pvt.Ltd
2. M.C Shukla and T. S Grewal – Advanced Accountancy, S. Chand, New Delhi
3. Maheswari and Maheswari –Financial Accounting, Himalaya Publishing Co.
4. R.L. Gupta and M. Radhaswamy – Advanced Accountancy, Sultan Chand, New Delhi
5. A. Basu – Financial Accounting, TEE DEE Publication, Kolkata.
6. D.S. Rawat – Student’s Guide to Accounting Standard, Taxman, New Delhi
7. Accounting Standard – Issued by ICAI / www.icaai.org

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PAPER : II – BUSINESS LAW

Total Marks : (80+20)

Semester : I

Paper Code: BCHRCC120T

Lectures: 65

Objective :The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

CONTENTS :

- Module 1 : The Indian contract Act, 1872 General Principle of Law of Contract :** 15 Lectures
- a) Contract – meaning, characteristic and kinds of contract –void, voidable, quasi and contingent contracts; Essential of a valid contract
 - b) Offer and acceptance
 - c) Contractual capacity
 - d) Free consent
 - e) Consideration
 - f) Discharge of a contract – modes of discharge
 - g) Breach and remedies against breach of contract.

- Module 2 : The Sale of Goods Act, 1930 :** 15 Lectures
- a) Contract of sale meaning and difference between sale and agreement to sell; doctrine of Caveat Emptor.
 - b) Conditions and warranties.
 - c) Transfer of ownership in goods including sale by a non-owner
 - d) Performance of contract of sale
 - e) Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer

Module 3 : Partnership Laws : 20 Lectures

- A) **The Partnership Act, 1932 :**
 - a) Nature and characteristics of partnership
 - b) Registration of a Partnership Firms
 - c) Types of Partner
 - d) Rights and Duties of Partners
 - e) Implied Authority of a Partner
 - f) Incoming and outgoing Partners
 - g) Mode of Dissolution of Partnership
- B) **The Limited Liability Partnership act, 2008 :**
 - a) Salient feature of LLP
 - b) Difference between – LLP and Partnership, LLP and Company
 - c) LLP Agreement
 - d) Partners and Designated Partners
 - e) Incorporation Document
 - f) Incorporation by Registration
 - g) Partners and their Relationship

- Module 4 : The Negotiable instruments act 1881 :** 15 Lectures
- a) Meaning, Characteristics and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
 - b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
 - c) Negotiation: Types of Endorsements
 - d) Crossing of Cheque
 - e) Bouncing of Cheque

Suggested Reading :

1. M.C Kuchhal and Vivek Kuchhal: - Business Law, Vikas Publishing House, New Delhi
2. Avtar Singh: - Business Law, Eastern book Company, Lucknow.
3. Ravinder Kumar: -, Legal Aspects of Business, Cengage Learning
4. S.N Maheswari and S. K Maheswari: - Business Law, National Publishing House, New Delhi

5. Aggarwal S.K: - Business Law, Galgotia Publishers Company, New Delhi.
6. Bhusan Kumar Goyal and Jain Kinneri: - Business Laws, International Book House
7. Sushma Arora: - Business Laws, Taxman Publications
8. Akhileshwar Pathak: - Legal Aspects of Business, McGraw Hill Education ,6 th ed
9. PC Tulsian and Bharat Tulsian: -Business Law McGraw Hill Education
10. Sharma, J.P and Sunaina Kanojia: - Business Laws, Ane Books Pvt.Ltd. New Delhi

****Note:** Latest edition of text books must be used**

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PAPER : III – MICRO ECONOMICS

Total Marks : (80+20)

Semester: I

Paper Code: BCHRGE130T

Lectures: 65

CONTENTS :

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|---|-------------|
| Unit 1 : Demand and Consumer Behaviour : | 13 Lectures |
| <ul style="list-style-type: none"> ● Concept of scarcity and choice, Opportunity cost, Three basic economic questions. Market and Prices. ● 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 effect in terms of income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s kind subsidy and food stamp programme) ● Concepts of revenue: Marginal and Average: revenue under conditions of Perfect and imperfect competition. Elasticity of demand: price, income and cross | |
| Unit 2 : Production and Cost : | 13 Lectures |
| <ul style="list-style-type: none"> ● Production function ● Law of variable proportions ● Production isoquants ● Production optimization ● Expansion path ● Return to scale ● Different concepts of short run long run cost, private v/s social cost (with examples) ● The Learning Curve ● Economies of scope ● Economies of scale in purchasing in advertising and in R & D | |
| Unit 3 : Perfect Competition : | 13 Lectures |
| <ul style="list-style-type: none"> ● Profit and cost concepts ● Goals of the firm | |

- Structural characteristics of Perfect Competition.
- Output decision in the short run and the long run
- Short run supply curve
- Industry Equilibrium
- Demand –Supply Analysis including impact of price Control, price Support, Taxes and Subsidy.

Unit 4 : Monopoly : 10 Lectures

- Sources of Monopoly power
- Short run equilibrium
- Long –run equilibrium in the monopoly market
- Determinants of market power
- Inefficiency under monopoly
- Degrees of Price Discrimination
- Pricing Strategies – Peak load Pricing and Multi Product Pricing

Unit 5 : Imperfect Competition : 12 Lectures

- Monopolistic Competition :
 - i) Assumptions of The Model
 - ii) Short- Run Equilibrium
 - iii) Long- Run Equilibrium
 - iv) Excess Capacity
- Oligopoly
 - i) Oligopolistic Interdependence
 - ii) Different Oligopolistic Models :
 - A) Cournot Model
 - B) Collusive Equilibrium
 - C) First Mover Advantage
 - iii) Comparison of Cournot Equilibrium with Collusive Equilibrium
 - iv) Game Theory and Prisoner’s Dilemma

Unit 6 : Externalities , Public Goods And Common Resources : 4 Lectures

- Features of Public Goods
- Free –Rider Problem with Examples
- Concept of Externalities with examples
- Common Resources- Tragedy of Commons

References :

1. Pindyck, R.S D. L Rubinfeld and P.L Mehta: “Microeconomics”, Pearson Education
2. N. Gregory Mankiw: “Principles of Micro Economics “Thompson.
3. Maddala G.S and E. Miller: “Microeconomics: Theory and Applications “McGraw –Hill Education.
4. Salvatore D: “Schaum’s Outline: Microeconomic Theory “McGraw-Hill, Education.
5. Thomas and Maurice: “Managerial Economics “, TMH

6. Keat & Young: "Managerial Economics' PHI
7. Damodaran, Suma: "Managerial Economics', OUP
8. Dominic Salvatore:" Managerial Economics in a Global Economy "OUP
9. Craig H. Petersen and W. Chris Lewis: "Managerial Economics' 4 th Edition
10. Hal R. Varian: "Intermediate Microeconomics: A Modern Approach, Ninth Edition

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PAPER : IV – BUSINESS COMMUNICATION

Total Marks : 50

Semester : I

Paper Code: BCHRAE140T

1. **Drafting**—Notice, Circular, Agenda, Business Memos, Official Correspondence. 10 Marks
2. **Tools of Modern Communication**— Writing Newsletters, Advertisements, E-mails, Fax, Video Conferencing. 10 Marks
3. **Personality Grooming and Oral Communication** : Barriers to Communication, Mock Interviews, Group Discussions, Business Presentations and Negotiating Skills, Taking part in Professional Meetings, Telephonic Conversation Skills. 10 Marks
4. **Report Writing** (Project Report, Analytical Report, Annual Report). 10 Marks
5. **Business Letters:** Complaint, Adjustment, Application, Appointment, Order, Cancellation, Insurance, Status Enquiry, Bank Loan. 10 Marks

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PAPER : V – ENVIRONMENTAL STUDIES

Total Marks : (40+10)

Semester : I

Paper Code: BCHRAE150T

- Unit 1 : Introduction to Environmental Studies :** 2 Lectures
- Multidisciplinary nature of Environmental Studies; Scope and importance; the need for Environmental Education. Concept of sustainability and sustainable development.
- Unit 2 : Ecosystems :** 3 Lectures
- What is Ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an Ecosystem: Energy flow in an Ecosystem, Nutrient cycle and ecological successions. Ecological interactions.
 - Case studies of the following Ecosystems: a) Forest Ecosystem b) Grassland Ecosystem c) Desert Ecosystem d) Aquatic Ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3 : Biodiversity and conservation :

4 Lectures

- Levels of biological diversity: Genetic, Species and Ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and Global biodiversity hot spots
- India as mega –biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of Wildlife, Man –Wildlife conflicts, biological invasions: Conservation of biodiversity: In-Situ and Ex- Situ conservation of biodiversity
- Nature reserves, tribal populations and rights (Niyamgiri Vedanta, POSCO), and human Wildlife conflicts in Indian context (Sundarban-Human –Tiger encounters)
- Ecosystem and biodiversity services: Ecological, Economic, Social, Ethical, Aesthetic and Informational value.

Unit 4 : Environmental pollution and Global Environmental issues :

6 Lectures

- Environmental pollution: Types, causes, effects and controls: Air, water, soil, and noise pollution.
- Climate change, Global warming, Ozone layer depletion, acid rain, photo- chemical smog, and impacts on human communities and agriculture
- Nuclear hazards and human health risks (Chernobyl, 3-mile Island, Daiichi –Fukushima)
- Solid-waste Management: Control measures of urban and industrial waste, special reference to e-waste, Biomedical waste
- Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water.

Text Book :

1. Basu, M. and Xavier; S. Fundamentals of Environmental Studies, Cambridge University Press, 2016
2. Mitra. A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12 editions ,2010
4. Basu, R. N, Environment, University of Calcutta 2000

Suggested Reading :

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil M & Guha R 1993. This Fissured Land- An Ecological History of India, University of California Press.
3. Odum, E.P Odum, H.T & Andrews j. 1971-Fundamentals of Ecology. Philadelphia: Saunders
4. Pepper I.L Gerba C.P & Brusseau M.L 2011- Environmental and Pollution Science, Academic Press.
5. Agarwal, K M Sikdar, PK and Deb, SC-A Text book of Environment, Macmillan Publication, 2002.
6. Richard TWright, Environmental science: Towards a Sustainable Future, Prentice Hall Ine 2008

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SEMESTER : II

PAPER : I – COST ACCOUNTING

Total Marks : 100

Semester: II

Paper Code: BCHRCC210T

Total Lectures : 65

Objective : To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

CONTENTS :

Unit 1 : Introduction :

6 Lectures

- i) 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 organisation
- ii) Cost Accounting Standards issued by the Institute of Cost and Management Accountants of India till date.

Unit 2 : Elements of Cost: Material and Labour :

14 Lectures

- i) Materials: Material/ Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Calculation of EOQ and Different levels of Stocks. Determination of 'Cost' as per CAS. Methods of pricing of materials issues. Treatment of Material Losses.
- ii) Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3 : Elements of Cost : Overheads :

15 Lectures

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

Unit 4 : Reconciliation of Profit :

4 Lectures

Concept of Cost Ledger Control Accounts, Reconciliation of Profit as per Cost Accounting and as per Financial Accounting.

Unit 5 : Methods of Costing :

26 Lectures

Unit costing, Job costing, Contract costing, Process costing (Process losses, Valuation of Work in Progress, Equivalent production, Inter-process Profit, Joint and by-products), Service costing (only transport).

Note: All topics should be covered as per the requirements of Relevant Cost Accounting Standards.

Suggested Reading :

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd.
2. Saxena and Vashist - “Cost and Management Accounting (Text)”, Sultan Chand and Sons.
3. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
4. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.

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PAPER : II – CORPORATE LAW**Total Marks : 100****Semester: II****Paper Code: BCHRCC220T**

Total Lectures : 65

Objective : The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

CONTENTS :**Unit 1 : Introduction :**

20 Lectures

Meaning of Company and Registrar of Companies; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters and their legal position, pre-incorporation contract; on-line registration of a company; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts].

Unit 2 : Documents :

15 Lectures

Memorandum of association; Articles of association; Doctrine of ultra-vires; Doctrine of constructive notice and Doctrine of indoor management; Prospectus-shelf and red herring prospectus, misstatement in prospectus, Liabilities for such misstatement; Annual Returns; Register of Members; Other Statutory Books and Reports to be maintained under the Act.

Unit 3 : Management :

15 Lectures

Directors : Classification of directors, women directors, independent director, small shareholders' director; Directors' qualifications and disqualifications, director identity number (DIN); Appointment, legal positions, powers and duties of directors; Removal of directors; Key managerial personnel, managing director, manager.

Meetings : Meetings of shareholders and board of directors; Types of meetings; Convening and conduct of meetings; Requisites of a valid meeting; Postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors : Audit Committee,

Nomination and Remuneration Committee, Stakeholders

Relationship Committee, Corporate Social Responsibility Committee

Unit 4 : Management :

10 Lectures

I. Winding Up : Concept and modes of Winding Up. 1. **Insider**

Trading : meaning & legal provisions; 1. **Whistleblowing:**

Concept and Mechanism. 1. **CSR- Sec 135**

Unit 5 : Prevention of Oppression and mismanagement :

meaning, power of the Tribunal, application to the Tribunal, public interest, limitation, relief

Unit 6 : Depositories Law :

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Reading :

1. MC Kuchhal, Modern Indian Company Law, ShriMahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B.Com (Hons.) CBCS 14
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books must be used.

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PAPER : III – MACROECONOMICS

Total Marks : 100

Semester: II

Paper Code: BCHRGE230T

Unit 1 : National Income Accounting :

10 Lectures

- Concept and measurement of GDP,NDP, GNP and PDI
- Saving-investment identity in open economy.
- Government Budget Deficit and Twin Deficit
- Real vs. Nominal GDP and GDP Deflator.
- Construction of Price Indices : CPI and PPI.

Unit 2 : Income and Interest Rates: Keynesian Cross Model and IS-LM Model :

15 Lectures

- Business Cycle and Income Determination

- Simple Keynesian Model of Economic Fluctuation with Government spending and lump sum taxes-Fiscal policy effect and multiplier, paradox of thrift
- Effect of interest rate on autonomous spending –IS curve.
- Income, interest rate and money demand function-LM curve.
- Economy's general equilibrium in terms of IS-LM model.
- Effectiveness of Fiscal and Monetary Policy in the IS-LM Model with specific reference to crowding out and liquidity trap.
- Integrating financial markets into IS-LM Model : Financial bubbles and Monetary Policy dilemma in IS-LM Model

Unit 3 : Aggregate Demand, Aggregate Supply and The Great Depression : 15 Lectures

- Flexible Prices and the aggregate demand (AD) curve-Effect of change in prices on LM curve.
- Shifting the AD curve with monetary and fiscal policy.
- Alternative shapes of the Short Run Aggregate Supply Curve (SAS)
- Explanation of positively sloped short-run aggregate supply curve-fixed input cost (nominal wage, prices of raw material and level of productivity & technology)
- Vertical long run aggregate supply curve (LAS)
- Fiscal and monetary expansion in the short & long run.

Unit 4 : Inflation, Unemployment and Labour market : 10 Lectures

- Inflation : causes of rising and falling inflation, inflation and interest rates, social cost of inflation.
- Unemployment: natural rate of unemployment, frictional and wait unemployment, labour market and its interaction with production system.
- Phillips Curve : trade - off between inflation and unemployment and Sacrifice Ratio.

Unit 5 : Open Economy and Macroeconomic Policy : 7 Lectures

- Balance of Payment Accounting
- Current Account and National Saving.
- Market for foreign exchange – fixed versus flexible exchange rates
- BOP equilibrium and external balance schedule
- IS-LM Model with flexible exchange rate.

Unit 6 : Money and Banking System : 8 Lectures

- Measures of money supply
- High powered money
- Money multiplier and credit creation of the commercial banking system.
- Seigniorage and inflation tax

Suggested Reading :

1. Mankiw N.G: "Macroeconomics", Third Edition.
2. Dornbush and Fisher: "Macroeconomics", TMH.
3. Soumyen Sikdar : "Principles of Macroeconomics", OUP.
4. Robert J. Gordon: "Macroeconomics", Pearson.

5. Paul R. Krugman, Maurice Obstfeld and Marc Melitz: "International Economics: Theory and Policy", 10th Edition.
6. Caves, Frankel and Jones: "World Trade and Payments : An Introduction" Harper Collins, 8th Edition.

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PAPER : IV – BUSINESS COMMUNICATION

Total Marks : 50

Semester: II

Paper Code: BCHRAE240T

1. Definition of meetings – Types of meetings, rules
 - a) Various types of notices of Annual General Meetings, Board meetings, Statutory Meetings of Company, Co-operative Society, Drafting of Minutes.
 - b) Definition of Agenda, Quorum, Notice, Chairman 10 Marks; 4 Lectures
2. All types of Business Letters – Presentation, Inviting Quotations-Import, export letters, Banking, Insurance, Writing tenders, Sales letters, Letters of ordering and cancellation, Job Application, Appointment, Memo, Memorandum, Preparing the resume. 15 Marks; 4 Lectures
3. Vocabulary- Words often confused, common errors of English (Tense/Preposition), words misspelt, common idioms, stressing on professional business English. 10 Marks; 4 Lectures
4. Nature of Communication- Process and types (Verbal / Non – Verbal). Different forms of Communication. 5 Marks; 1 Lecture
5. Writing of an Advertisement, Display Advertisement, Press Release, Email, Tender etc. 10 Marks; 3 Lectures

Books Recommended :

1. Communication Skills for Technical Students – T.M. Farhatullah
2. Wren and Martin
3. Commercial English – K.K. Sinha
4. Secretarial Practice – Surajit Sengupta
5. Mastering Business English – Orient Longman

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PAPER : V – ENVIRONMENTAL STUDIES

Total Marks : 50

Semester: II

Paper Code: BCHRAE250T

- Unit 1 : Natural Resources : Renewable and Non-renewable Resources :** 6 Lectures
- a) Land resources and landuse change; Land degradation, soil erosion and desertification.
 - b) Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

- c) Disaster management: floods, earthquake, cyclones and landslides. Resettlement and rehabilitation of project affected persons; case studies.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

- d) Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 2 : Environmental Management: Laws, Policies & Practices :

7 Lectures

UN Initiatives and International agreements: Montreal and Kyoto protocols, Paris Climate Summit (2015) and Convention on Biological Diversity (CBD).

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Green Politics, Earth Hour, Green Option Technologies, ISO standards: ISO 9000 and 14000. Environmental communication and public awareness, Role of National Green Tribunal; EIA Formulations, stages, Merits and demerits: case studies (e.g., CNG vehicles, Bharat IV stage)

Environment Laws: Environment Protection Act (1986); Air (Prevention & Control of Pollution) Act (1981); Forest Conservation Act (1980); Water (Prevention and control of Pollution) Act (1974); Wildlife Protection Act (1972), Biodiversity Act (2002)

Unit 3 : Human Population and the Environment :

2 Lectures

Human population growth: Impacts on environment, human health and welfare. Family Welfare Programs, Human Rights.

Environmental movements: Chipko, Silent valley, Bishnoi, Narmada BachaoAndolan, Nava Danya.

Role of Information Technology (IT) in environment and Human Health

Unit 4 : Field work / Paper Writing :

Equal to 5 Lectures

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Text Books :

1. **Basu, M. and Xavier, S.,** Fundamentals of Environmental Studies, Cambridge University Press, 2016.
2. **Mitra, A.K and Chakraborty, R.,** Introduction to Environmental Studies, Book Syndicate, 2016.
3. **Enger, E. and Smith, B.,** Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.

Suggested Reading :

1. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
2. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
3. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.

4. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
5. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
6. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
7. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.
8. Ghosh Roy, MK, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt. Ltd., 2011.
9. Karpagam, M and Geetha Jaikumar, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
10. Bala Krishna Moorthy, Environmental Management, PHI learning Pvt. Ltd, 2012

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SEMESTER : III

PAPER : I – MANAGEMENT PRINCIPLES AND APPLICATIONS

Total Marks : 100

Semester: III

Paper Code: BCHRCC310T

Objective : The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1 : Introduction to Management :

12 Lectures

- i) Management Concept : Significance, Managerial Functions – An overview; Co-ordination (concept, types and techniques, essence of managing)
- ii) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Weber. Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach
- iii) Development of Management Thought : Contingency approach-Lawrence & Lorsch; MBO – Peter F. Drucker; Business Process Re-engineering – Hammer and Champy; Michael Porter – Five-force analysis, Three generic strategies and value chain analysis; Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C. K. Prahalad.

Unit 2 : Planning :

10 Lectures

- i) Definition of planning and types of plan – strategic, tactical, operational, characteristics, importance.
- ii) Strategic planning – Concept, process, Importance and limitations
- iii) Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT / TOWS / WOTS-UP, BCG Matrix, Competitor Analysis).
- iv) Business environment; Macro and Micro-Concept and Components

- v) Decision-making – Concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques – qualitative and quantitative

Unit 3 : Organising : 13 Lectures

- i) Concept and process of organizing – An overview; Principles of Organising, departmentation; Span of management (concept, types : narrow and wide, factors deciding the nature of span, authority, responsibility, accountability, relationship); Different types of authority (line, staff and functional), Decentralisation (concept, centralization vs decentralization); Delegation of authority (concept, principle, obstacles)
- ii) Formal and Informal Structure of organisation; Network Organisation Structure

Unit 4 : Staffing and Leading : 20 Lectures

- i) Staffing : Concept of staffing, staffing process
- ii) Motivation : Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories – Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor-Theory, McGregor X and Y theory.
- iii) Leadership : Concept, Importance, Major theories of Leadership-trait and behavioural theory; Leadership styles- Employee and Production orientation, Ohio-Michigan Theory, Blake and Mouton’s Managerial Grid theory, Tannenbaum & Schmidt Continuum Theory, Fielder’s situational Leadership, Transactional leadership, Transformational Leadership, Charismatic Leadership.
- iv) Communication : Concept, purpose, process; Oral and written communication; communication network (formal and informal channel); Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5 : Control : 6 Lectures

Control : Concept, Stages of Control, Limitations, Types; Principles of Effective Control, Techniques of Control(traditional vs. modern) – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

Unit 6 : Emerging issues in Management & Case Studies : 4 Lectures

Globalization, ethics and responsibilities, work force diversity, empowerment of employee, technological innovation, TQM(total quality management).

Suggested Reading :

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh And A.K. Singh, Essentials Of Management, Excel Books

7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts And Practice, Dhanpat Rai & Co.(Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London Note
11. Prasad, L. M., Principles and Practice of Management., Sultan Chand & Sons, New Delhi.
12. Stoner, Freeman & Gilbert, Management, Prentice Hall, New Delhi
13. C.B. Gupta, Business Entrepreneurship And Management, Sultan Chand & Sons, New Delhi.
14. Northhouse, Leadership, Sage Publication.
15. Rowe, Cases in Leadership, Sage Publishing

Note: Latest edition of text books must be used.

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PAPER : II – INCOME TAX LAW AND PRACTICE

Total Marks : 100

Semester: III

Paper Code: BCHRCC320T

Objective : To provide basic knowledge and equip students with application of principles and provisions of income tax Act, 1961 and the relevant rules.

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|---|-------------|
| Unit 1 : Introduction : | 10 Lectures |
| Basic concepts : Income, agricultural income, person, assessee, assessment year, previous year, sources of income and heads of income ; gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN). | |
| Residential Status; Scope of total income on the basis of residential status (individual and firm); Exempted income under section 10 | |
| Unit 2 : Computation of Income Under Different Heads- 1 : | 18 Lectures |
| Salaries; Income from house property. | |
| Unit 3 : Computation of Income Under Different Heads- 2 : | 20 Lectures |
| Profits and gains of business of profession; Capital gains (Sec. 45, 47, 48, 50C, 50D, 51, 55, 111A, 112; Sec. 54 to Sec. 54GB – Exemptions); Income from Other sources. | |
| Unit 4 : Computation of Total Income and Tax Liability : | 14 Lectures |
| Income and Other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income under chapter VI-A (related to individual and firm only); Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm (including AMT u/s 115JC). | |

Notes :

1. Latest edition of text books must be used.
2. Assessment year to be followed for examination is the assessment year in which the exam is conducted.

3. If new legislation(s) are enacted in place of the existing legislation(s), the syllabus will accordingly include such new legislation(s) in the place of old legislation(s).

Suggested Reading :

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

Journals :

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

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PAPER : III – HUMAN RESOURCE MANAGEMENT

Total Marks : 100

Semester: III

Paper Code: BCHRCC330T

Objective : The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Unit 1 : Introduction to Human Resource Management : 12 Lectures

- Human Resource Management: Concept and Functions (Managerial and Operative)
- Evolution of HRM, Distinction between HRM and Personnel Management
- Objectives of HRM, HR policies
- Human Resource Development: Concept, HRM vs HRD

Unit 2 : Acquisition of Human Resources : 12 Lectures

- Human Resource Planning: Quantitative and Qualitative Dimensions, Steps in the HRP Process
- Job Analysis and Design: Job Analysis – Concept, job Description and Job Specification, Steps in the job Analysis process, Purposes of Job Analysis, Methods of Collecting Information for Job Analysis, Job Design – Concept, Job Rotation, Job Enlargement and Job Enrichment
- Recruitment: Concept and sources (Internal and External)
- Selection : Concept and Process, Tests – Types, Interviews – Types.
- Placement : Concept – Meaning and definition , Importance of Placement.

Unit 3 : Development of Human Resource : 12 Lectures

- Introduction / Orientation – Concept& Importance
- Concept and Importance of Training
- Training vs. Development
- Identifying Training and Development Needs
- Designing Training programmes

- Management Development
- Mentoring and coaching – Concepts
- Career Development stages, Managing Transfers, Promotion Decisions: Concept, Seniority vs. Competence considerations.

Unit 4 : Motivation Of Human Resource : 12 Lectures

- **Performance Appraisals** : Nature, objectives and importance, Techniques of performance appraisal (traditional and Modern), Potential Appraisal and Employee Counselling – Concepts.
- **Job Evaluation** : Concepts and Methods (quantitative and qualitative).
- **Compensation** : Concepts and policies , Components of Employee Remuneration (Financial and Non-Financial), Methods of wage payments and incentive plans, Fringe Benefits, Performance-Linked Compensation, Executive Compensation-Components.

Unit 5 : Maintenance of Human Resource : 12 Lectures

- Employee Health and Safety
- Employee Welfare
- Social Security
- Employee-Employer Relations – An Overview
- Industrial Disputes : Causes and Settlement Machinery
- Grievance Handling and Redressal

Unit 6 : Emerging issues in HRM & Case Studies : 5 Lectures

- Impact of Technological Development on HRM Practices
- Dealing with Workforce Diversity
- Work / Life Balance
- Employee Empowerment
- Downsizing
- Voluntary retirement Schemes
- Human Resource Information System

Suggested Reading :

1. V.S.P Rao, Human Resource Management, Taxmann's
2. P. Subba Rao, Human Resource Management, Himalaya
3. Aswathapa, K., human Resource and Personnel Management, Tata McGrawHill
4. Matoria, C.B., Personnel Management, Himalaya
5. Gary Dessler. A framework for Human Resource Management. Pearson Education.
6. DeCenzo, D.A. and S.P. Robbins, Personnel / Human Resource Management, Pearson Education.
7. Bohlender and Snell, Principles of Human Resource Management, Cengage Learning.
8. Ivancevich, John M. Human Resource Management. McGraw Hill
9. Wreather and Davis, Human Resouce Management. Pearson Education.
10. Robertg L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
11. TN Chhabra, Human Resource Management, Dhanpat rai & Co., Delhi

12. Biswajeet Pattanayak, Human Resource Management, PHI learning
13. Bhattacharya, Training and Development, Sage Publishing.

Note: Latest edition of text books must be used.

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PAPER : IV – BUSINESS MATHEMATICS AND STATISTICS - I

Total Marks : 75

Semester: III

Paper Code: BCHRGE340T

Objective : The objective of the course is to familiarize students with the basic statistical tools used for managerial decision-making.

Unit 1 : Statistical Data and Descriptive Statistics : 20 Marks

- Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- Measures of Central Tendency
- Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- Positional Averages
- Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- Measures of Variation: absolute and relative.
- Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- Idea of Moments, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

Unit 2 : Probability and Probability Distributions : 20 Marks

- Basic idea of Permutation and combination.
- 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 distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
- Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
- Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit 3 : Simple Correlation and Regression Analysis :

10 Marks

- **Correlation Analysis** : Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties. Correlation and Probable error; Rank Correlation
- **Regression Analysis** : Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit 4 : Matrices and Determinants :

10 Marks

- Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Rank of a Matrix.
- Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit 5 : Calculus I :

20 Marks

- Mathematical functions and their types-linear, quadratic, polynomial, exponential.
- Logarithmic function Concepts of limit, and continuity of a function.
- Concept and rules of differentiation. Application of differentiation, rate measure, slope, increasing and decreasing functions, Maxima and Minima involving second or higher order derivatives

Practical Lab :

20 Marks

The students will be familiarized with software (Spreadsheet and / or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression co-efficient.

LAB OUTLINE :

1. Basics of Research Methodology and Introduction of SPSS.
2. Running SPSS and the Initial window(s)
 - Running SPSS
 - The Initial SPSS window (s)
 - Basic Commands

Overview :

- The Title Bar
 - The Menu Bar
 - The (Power) Tool Bar
 - The Data Editor (Data View and Variable view)
 - The Status Bar
3. Sample SPSS Session
 - Open File

- List Cases
 - Frequencies
 - Explore
 - Graphics
4. Creation of a small data file and computation of new variables
 - Handling data in SPSS data entry-Concept of Variable view, data view, output view, draft view and syntax view.
 - Data Editing
 - Data transformation
 - Computation of new (or existing variables)
 - Data Re-coding
 5. Descriptive Statistics
 - Construction of Frequency table
 - Measures of Central Tendency
 - Measures of dispersion
 - Skewness and Kurtosis
 6. Graphing Your data
 - Simple bar graph
 - Histogram
 - Pie Chart
 - Box Plot
 - Scatter Plot
 7. Correlation and Regression (Bivariate & Multivariate cases)

Suggested Reading :

1. Levin, Rechar, Davis S. Rubion, Sanjay Rastogi, and HM Siddiqui. Statics for Management. 7th ed., Pearson Education
2. Goon, Gupta and Dasgupta, Fundamentals of Statics, Vol. I. World Press Private Limited.
3. N.G.Das, Statistical Methods. McGrew Hill Education.
4. J.K.Sharma, Business Statics, Vikas.
5. Vohra N.D., Business Statistics, McGraw hill Education.
6. Murray R Spiegel,. Larry J. Stephens, Narinder Kumar. Statistics (schaum's Outline Series), McGraw hill Education.
7. Gupta S.C. Fundamentals of Statics. Himalaya publishing House.
8. Anderson, Sweeney, and Willams, Statistics for students of Economics and Business, cengage Learning.

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PAPER : V – E-COMMERCE (Theory & Practical)

Total Marks : 75(Th.) + 25(Pr.)

Semester: III

Paper Code: BCHRSE350T

E-COMMERCE (Th.)

MODULE : A

Chapter 1 : Overview of E-Commerce : 10 Hours, Minimum 20 Marks

Concepts, advantage, disadvantages, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models – B2B, B2C, C2C, B2G, C2G, G2G), Revenue Models of e-commerce (Advertising Revenue Model, Sales Revenue Model, Pay Per Click Revenue Model), Basic concepts of Internet Architecture – Types of Server (Web, Database, Mail, File), Protocol (http, ftp), WWW, URL. Basic concepts of Web publishing (domain registration, web hosting, launching).

Chapter 2 : Security and Encryption : 10 Hours, Minimum 20 Marks

Dimensions of E-Commerce security, Security threats in the E-commerce environment – malicious codes (virus, Trojan, Worm), hacking, spoofing, sniffing, phishing, cyber-vandalism. Technology solutions (Encryption, Decryption, Symmetric & Asymmetric Encryption, Secured Electronic, Secured Electronic Transaction (https, SSL), protecting networks (Firewall, DMZ)).

Chapter 3 : IT Act 2000 and Cyber Crimes : 10 Hours, Minimum 15 Marks

IT Act 2000 : Objectives, Definitions, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures and certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Chapter 4 : Transactions in Ecommerce : 15 Hours, Minimum 20 Marks

1. E-Payment System :

Methods of e-payment (Debit Card, Credit Card, Smart Cards, e-money), payment gateways. Online banking (concept, importance, electronic fund transfer – RTGS, NEFT). Basic concept of CBS. Risks involved in e-payments (Tax evasion, Fraud, Impulse buying, Payment conflict).

2. E-Marketing :

Concept, types of e-marketing, means of advertising [Banner, Pop-up, sponsored link, email], e-branding, SEO-Basics, Onsite and offsite optimization techniques.

Suggested Reading :

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-Commerce : Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. P T Joseph, E-Commerce : An Indian Perspective, PHI Learning
5. K K Bajaj and Debjani Nag, E-Commerce, McGraw Hill Education
6. Sushila Madan, E-Commerce, Taxmann
7. T N Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

E-COMMERCE (Pr.)

MODULE : B

Introduction to HTML and scripting language :

Tags and attributes : Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

JavaScript (event handling, mathematical function, string function, document object model), connectivity with database.

Suggested Reading :

1. T N Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.
2. HTML COMPLETE, BPB
3. Mastering HTML, CSS & Java Script Web Publishing, BPB
4. Web Enabled Commercial Application Development Using HTML, JavaScript, DHTML and PHP (4th Revised Edition), IVAN BAYROSS, BPB.

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SEMESTER : IV

PAPER : I – MANAGEMENT ACCOUNTING

Total Marks : 100

Semester: IV

Paper Code: BCHRCC410T

Total Lectures : 65

Objective : To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

COURSE CONTENTS:

Unit 1 : Introduction :

6 Lectures

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit 2 : Budgetary Control :

10 Lectures

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3 : Standard Costing :

12 Lectures

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4 : Marginal Costing :

12 Lectures

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor(s), determination of cost indifference point.

Unit 5 : Decision Making :

18 Lectures

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

Unit 6 : Contemporary Issues :

7 Lectures

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

Suggested Reading :

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, McGraw-Hill Education Pvt. Ltd
2. Saxena and Vashist – “Cost and Management Accounting (Text)”, Sultan Chand and Sons.
3. Dr. B. Banerjee – “Cost Accounting”, Prentice Hall, India.
4. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
5. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.

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PAPER : II – COMPUTER APPLICATION IN BUSINESS (Theory & Practical)**Total Marks : 25(Th.) + 75(Pr.)****Semester: IV****Paper Code: BCHRCC420T****COMPUTER APPLICATION IN BUSINESS (Th.)****MODULE : A****Chapter 1 : Information and Database :**

12 Hours, Minimum 15 Marks

- a) Data Organization Basics – Concept (Data, Data Types, Character, Field, Record, File, Database, Information), Centralized and Distributed Data Processing System, Flat File Organization Vs Database Management System.
- b) Relational Database Management System – Concept, Important terms (Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential Integrity, Table, Relation, Views, SQL, Data Dictionary, Schema, Metadata), Introduction to SQL, Types of SQL commands (DDL, DCL, DML, TCL).
- c) Advanced Concepts of DBMS – OLAP & OLTP, Data Warehousing and Data Mining (Concept, Features, components & application areas), Data Backup (Concept & types).

Chapter 2 : Emerging Trends :

3 Hours, Minimum 10 Marks

- a) Overview of Cloud Computing – Definition & concept, Benefits of Cloud Computing, Types of Cloud (Private/VPN, Public, Hybrid), Services offered in cloud computing (IaaS, PaaS, SaaS), Challenges in cloud computing.

- b) Business Continuity Planning – Introduction & concept, Need for BCP, Components of BCP, Roles and Responsibilities of BCP, Performance of BCP Review.

Suggested Reading :

1. Introduction to Information Technology, ITL Education, Pearson Education.
2. Information Technology for Management, Ramesh Behl, McGraw Hill
3. Information Technology and Its Applications in Business, Reema Thareja, OUP
4. Management Information Systems, Girdhar Joshi, OUP.

COMPUTER APPLICATION IN BUSINESS (Pr.)

MODULE : B

Paper Code: BCHRCC420P

Chapter 1 : Word Processor :

5 Hours, 10 Marks

- a) Features of Word Processor - Entering text, Formatting (Font, Paragraph & Page), editing & saving a document, finding and replacing text, creating hypertext links, Drop cap.
- b) Working with Tables - Inserting, filling and formatting a table,
- c) Tools - Language Checking Tools, Mail Merge including linking with Spreadsheet & Database, Autocorrect, Macro, Tracking.

Chapter 2 : Electronic Spreadsheet :

20 Hours, 30 Marks

- a) Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet, Introduction to Cell Address, Name, Using Name in formula.
- b) Numerical Data Analysis using
- c) FUNCTIONS-Mathematical (Count, Sum, Average, CounIf, Max, Min) Logical (If, nested IF, OR, AND), Financial (NPV, IRR, NPER, PV, FV, RATE, PMT, IPMT, SLN, DB), Statistical Functions (Mean, Median, Mode, Standard Deviation, Correlation, Regression)
- d) GRAPHS-LINE, BAR, AREA, PIE etc.
- e) Linking data using Cell References [Absolute, Relative and Mixed].
- f) Linking data among worksheets using Sheet Reference.
- g) Data Analysis Tools – Sorting, Subtotals, Data Validation
- h) Advance Tools for Data Analysis - Goal Seek, Scenario, Pivot Table, VLookup Wizard, Macro.
- i) Handling external Data.

Chapter 3 : Database Management System :

15 Hours, 25 Marks

- a) Single Table creation – Using Wizard, and using SQL
- b) Multiple Table Handling Using wizard and defining Relationship in-between
- c) Query creation (simple and conditional) – Using Wizard and using SQL, Queries to Update, Delete and Append records in Tables.
- d) Use of calculated fields and calculated queries.
- e) Creating Forms, Reports.

Chapter 4 : Onscreen Presentation :

5 Hours, 10 Marks

Application of Onscreen presentation – Creation, saving, addition and deletion of slides – Placing objects (graphs, images & links) on Slide - Use of Templates – Setting Custom animation and slide transition features – Setting up the Slide show.

Suggested Reading :

1. Introduction to Information Technology, IITL Education, Pearson Education
2. Information Technology for Management, Ramesh Behl, McGraw Hill
3. Information Technology and Its Applications in Business, Reema Thareja, OUP

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PAPER : III – INDIAN ECONOMY

Total Marks : 100

Semester: IV

Paper Code: BCHRCC430T

Total Lectures : 65

Unit 1 : Basic Issues in Economic Development :

10 Lectures

Concept and Measures of Development and Underdevelopment; India's relative position in the world economy with reference to per capita income, Human Development Index (HDI), health, education and poverty, sources and importance of economic growth, concept of inclusive growth, Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital, India among BRICS, Outlook for India's growth: SWOT Analysis.

Unit 2 : Basic Features of the Indian Economy at Independence :

10 Lectures

Composition of national income and occupational structure, Growth and Structural Change Since 1950- the agrarian scene and industrial Structure and Coordination Failure.

Unit 3 : Policy Regimes :

15 Lectures

Evolution of Economic Planning and State-dominated import substitution development strategy -the post 1991 globalization strategies based on stabilization and structural adjustment packages to stimulate growth through competition and trade - Shift in policy direction from prescriptive to indicative planning and redefined role of the State - Fiscal Policy- Government Budget- Different concepts of deficit and its impact on the economy- Sustainable fiscal deficit- Monetary Policy - Framework of the RBI in the recent years.

Unit 4 : Growth, Development and Structural Change :

15 Lectures

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes.
- b) Growth and Distributional Issues - Unemployment and Poverty - Environmental concerns.
- c) Demographic Constraints: Interaction between population change and economic development

Unit 5 : Sectoral Trends and Issues :

15 Lectures

- a) **Agriculture:** Agricultural Development in India - Performance, Issues and Policies, Food Inflation in India : Diagnosis and Remedies, Reforms in Agricultural Sector.
- b) **Industry:** Industrial Development and Policies Since Independence : Growth without Employment, Dualism in Indian Manufacturing, Issues related to 'Make in India'.

- c) **Service Sector** : Classification, growth and sectoral shares since 1991, growth drivers - Factors underlying the service sector growth, Liberalisation in Services, FDI in services
- d) **Financial Sector** : Structure, Performance and Reforms.
- e) **External Sector**: Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility

Suggested Reading :

1. Bhagwati, J. and Desai, P. India : Planning for industrialization, OUP, Ch 2.
2. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
3. 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.
4. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
5. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
6. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
7. Schwab, K. (2015) : The Global Competitiveness Report, 2015-2016: World Economic Forum.
8. World Development Report (Latest Available)
9. Mahendra Dev, S. (2008) : Inclusive Growth in India, OUP.
10. Kapila, U. (2016) : " Indian Economy Today", Chapter 41, pp 1002-1013, Indian Economy Since Independence, Academic Foundation.
11. Dreze, Jean and Amartya Sen (2013) : An Uncertain Glory : India and Its Contradictions. Allen Lane: Penguin Books.
12. Kapila, U. (2016) : " Growth and Structural Change Since 1950 (Editorial Notes)", Chapter 9, pp 165-216, Indian Economy Since Independence, Academic Foundation.
13. Basu, K. (2005) : India's Emerging Economy: Performance and Prospects in the 1990s and Beyond, Oxford University Press.
14. Panagariya, A. (2010) : India: The Emerging Giant, Oxford University Press.
15. Kapila, U. (2016) : "Agricultural Development in India : Performance, Issues and Policies", Chapter 21, pp. 555-580, Indian Economy Since Independence, Academic Foundation.
16. Kapila, U. (2016) : "Food Inflation in India : Diagnosis and Remedies", Chapter 25, pp. 639-650, Indian Economy Since Independence, Academic Foundation
17. Kapila, U. (2016) : "Industrial Development and Policies Since Independence : Growth without Employment", Chapter 28, pp. 713-735, Indian Economy Since Independence, Academic Foundation.

18. Kapila, U. (2016) : “The Employment Problem in India and the Phenomenon of the Missing Middle”, Chapter 33, pp. 825-834, Indian Economy Since Independence, Academic Foundation.
19. Kapila, U. (2016) : “Services in India’s Growth Process(Editorial Notes)”, Chapter 34, pp. 835-857, Indian Economy Since Independence, Academic Foundation.
20. Srinivasan, T. N. (2000): Eight Lectures on India’s Economic Reforms, Oxford University Press.
21. Nayyar, Gaurav (2012) : The Service Sector in India’s Development, OUP.
22. J. Bhagwati & A. Panagariya (2012) : India’s Tryst with Destiny, Collins Business.

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PAPER : IV – BUSINESS MATHEMATICS AND STATISTICS

Total Marks : 100

Semester: IV

Paper Code: BCHRGE440T

Objective : The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit 1 : Calculus II :

20 Marks

- 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 : Cases of two variables involving not more than one constraint including the use of the Lagrangian 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 2 : Mathematics of Finance :

10 Marks

- 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.
(General annuities to be excluded)

Unit 3 : Linear Programming :

10 Marks

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Degeneracy concept using rank of a matrix.

Unit 4 : Index Numbers :

10 Marks

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy 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 : Time Series Analysis :

10 Marks

Components of time series; Additive and multiplicative models; Trend analysis: 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; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Unit 6 : Sampling Concepts, Sampling Distributions and Estimation :

20 Marks

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions

- In addition the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and mathematics of finance topics listed above and analyze the results obtained there from. This will be done through internal assessment.

LAB OUTLINE :

20 Marks

1. Basics of linear programming problems, feasible region, graphical solution.
2. Running Mathematica and using it in the field of finance, annuity calculations.

Suggested Reading :

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
2. Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. II. World Press Private Limited.
3. Budnick, P. Applied Mathematics. McGraw Hill Education.
4. R.G.D. Allen, Mathematical Analysis For Economists
5. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
6. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
7. Wikes, F. M . , Mathematics for Business, Finance and Economics. Thomson Learning.

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PAPER : V – ENTREPRENEURSHIP**Total Marks : 100****Semester: IV****Paper Code: BCHRSE450T**

Total Lectures : 50

Objective : The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

Unit 1 : Introduction :

10 Lectures

- Meaning, scope and importance of Entrepreneurship.
- Evolution of entrepreneurial thought.

- Entrepreneurship as a career option.
- Functions of Entrepreneurs
- Entrepreneurial Characteristics and Skills
- Entrepreneur vs. Manager
- Creativity & Creative Process
- Types of Entrepreneurs (Clarence Danhoff's Classification)
- Intrapreneurship – Concept and Types (Hans Schollhammer's Classification)
- Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2 : Family Business and Business Groups : 10 Lectures

- Family Business: Concept, Advantages and Disadvantages
- Role of the Founder(s) in family business re: Founders' values, business philosophy and behavioural orientations.
- Role of Non-family members in family business
- Succession: Choosing and Grooming Successors
- Conflict in family business and its resolution
- Family controlled business groups – the Indian Experience (Case Studies)

Unit 3 : Public and private system of stimulation, support and sustainability of entrepreneurship. : 10 Lectures

- Requirement, availability to finance, technology, Sources of Finance
- Role of industries/entrepreneur's associations and self-help groups (Case Studies), Role and functions of business incubators, angel investors, venture capital and private equity fund (Features & Indian Scenario)

Unit 4 : Sources of Business Ideas and Feasibility Studies : 12 Lectures

- Significance of drafting the business plan / project proposal
- Feasibility Studies: Concept and Stages
- Business Plan: Concept and Significance
- Stages in the Drafting of a Business Plan.

Unit 5 : Mobilising Resources for Start-Ups : 8 Lectures

- Start-ups – Types, Mistakes/ Problems.
- Intellectual Property Rights and the Entrepreneur: Patents, Trademarks and Copyrights, Geographical Indicators and Biological Diversities

Suggested Reading :

1. Kuratko and Rao, Entrepreneurship : A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J . Entrepreneurship : Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi : Prentice- Hall of India. ISBN- 81-203-1690-8.
7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi : ASEED
8. S S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi
9. K Ramachandran, Entrepreneurship Development, McGraw- Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Arya Kumar, Entrepreneurship, Pearson.

Note: Latest edition of text books may be used

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SEMESTER : V

PAPER : I – PRINCIPLES OF MARKETING

Total Marks : 100

Semester: V

Paper Code: BHRCC510T

Total Lectures : 65

Objective : The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit 1 : Introduction :

10 Lectures

- Concept, Nature, Scope and Importance of Marketing
- Evolution of Marketing (Production, Product, Selling, Marketing, Holistic Marketing)
- Selling vs Marketing
- Marketing Mix (4 Ps)
- Marketing Environment: Concept and Importance
- Dimensions of Marketing Environment (Micro-Environment and Macro-Environment)

Unit 2 : Consumer Behaviour and STP Analysis :

12 Lectures

Consumer Behaviour : Concept, Nature and Importance; Consumer Buying Decision Process; Factors influencing Consumer Buying Behaviour.

STP Analysis :

- **Market Segmentation:** Concept, Importance, Criteria (Measurable, Accessible etc.) and Bases of Segmentation (Geographic, Demographic, Benefit/ USP, Buyer Behaviour, Psychographic/ Lifestyle, Hybrid Bases)
- **Target Market:** Concept of Targeting, Patterns of Target Market Selection (Single-Segment, Selective Specialization, Product Specialization, Market Specialization and Full-Market Coverage)
- **Positioning:** Concept, Importance and Bases
- Product Differentiation vs Market Segmentation

- Unit 3 : Product :** 15 Lectures
- Concept and Importance
 - Product Classifications: Business Products (Raw Materials, Processed Materials, OEMs etc.) and Consumer Products (Convenience, Shopping, Specialty, Unsought)
 - Product Mix vs Product Line (Concepts of Line Length, Width, Depth, Consistency)
 - Branding: Concept and Strategies
 - Packaging: Concept, Levels (Primary, Secondary, Transport), Role and Functions
 - Labelling: Concept, Role and Functions
 - Product-Support Services: Basic concept only
 - Product Life-Cycle: Concept, Strategies followed at each stage
 - New Product Development (NPD): Concept, Process, Risks
 - Consumer Adoption Process: Concept, Process
- Unit 4 : Price :** 8 Lectures
- Concept, Significance, Factors affecting price
 - **Pricing Strategies:** New Product Pricing (Economy, Penetration, Skimming, Premium); Psychological Pricing; Promotional Pricing (Loss-Leader Pricing, Superficial Discounting, Special Event Pricing)
 - **Pricing Methods:** Cost-Based Pricing (Mark-up, Target-return); Competition-Based Pricing; Demand-Based Pricing; Perceived-Value Pricing; Captive Product Pricing); Allowance Policies (Advertising Allowance, Stocking Allowance, Spiffs)
- Unit 5 : Distribution Channels and Physical Distribution :** 10 Lectures
- Channels of Distribution: Concept and Importance
 - Types of Distribution Channels: Consumer Product Channels (Zero-level, One-Level, Two-Level, Three-Level); Industrial Product Channels
 - Intermediaries in the Channel: Types of Middlemen, Functions of Middlemen
 - Factors affecting choice of Distribution Channel
 - Wholesaling and Retailing: Types of retailers (department Store, supermarkets, warehouse retailers, specialty retailers, e-tailers)
 - Physical Distribution: Concept, Functions (Inventory Control, Order Processing, Warehousing, Materials Handling, Transportation and Logistics)
- Unit 6 : Promotion :** 7 Lectures
- Concept, Nature and Importance
 - Promotional Mix: Concept; Elements (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing); Factors affecting Promotional Mix
- Unit 7 : Recent Developments in Marketing and Case Studies :** 3 Lectures
- Recent Developments in Marketing: Social Marketing (concept only); Digital Marketing (concept only); Service Marketing (concept, service marketing mix); Green Marketing (concept only); Neuromarketing (concept only); Consumerism (concept only)
 - Case Studies as applicable (Unit I-VI)

Suggested Reading :

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
4. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Cengage Learning.
5. Lacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

Suggested Articles :

1. Veronica, B. (2009). "Brief History of Neuromarketing", Proceedings from the International Conference on Economics and Administration, Faculty of Administration and Business, University of Bucharest, Romania; pp. 119-121.
2. Morin, C. Soc (2011) 48: 131. <https://doi.org/10.1007/s12115-010-9408-1>
3. Jefkins F. (1990) A Broader Look at the Marketing Mix. In: Modern Marketing Communications. Springer, Dordrecht
4. Banerjee, S. and Roy, S. (2016). "Synchronizing Marketing Performance Indicators with Corporate Strategy: A Conceptual Framework"; International Journal of Marketing and Business Communication, Vol. 5 (4); pp. 16-23.

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PAPER : II – FUNDAMENTALS OF FINANCIAL MANAGEMENT

Total Marks : 100

Semester: V

Paper Code: BCHRCC520T

Total Lectures : 78

Objective : To familiarize the students with the principles and practices of financial management.

CONTENTS :

- Unit 1 : Introduction :** 8 Lectures
Nature, scope and objective of Financial Management, Time value of money, Valuation of securities – Bonds and Equities (Basic Concepts and elementary Illustrations)
- Unit 2 : Long Term Investment Decisions :** 15 Lectures
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 : Financing Decisions :** 25 Lectures
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), Determinants of capital structure. Operating and financial leverage, Indifference Point Analysis, EBIT-EPS Analysis, Capital Planning.

Unit 4 : Dividend Decisions : 8 Lectures

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

Unit 5 : Working Capital Decisions : 15 Lectures

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, receivables management (including factoring) and working capital leverage (including illustrations).

Unit 6 : Risk and return concepts : 7 Lectures

Risk and Return Concept, Capital Asset Pricing Model, Security Market Line and Capital Market Line

Suggested Reading :

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
2. Levy H. and M. Sarnat .Principles of Financial Management. Pearson Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. Pandey, I.M. Financial Management. Vikas Publications.
10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

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PAPER : III – CORPORATE ACCOUNTING

Total Marks : 100

Semester: V

Paper Code: BCHRDS531T

SPECIALIZATION [FINANCE]

Total Lectures : 80

Unit 1 : Accounting for Share Capital & Debentures : 17 Lectures

Issue, forfeiture and Reissue of forfeited shares: concept & Allotment process of book building method; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. Accounting for employees share based payment, ESOS and ESPS

Unit 2 : A. : Preparation of Financial Statements of Corporate Entities : 20 Lectures

- i) Preparation of profit and loss statement and

- ii) Balance Sheet
- iii) Notes to Accounts
- iv) Cash Flow Statement

- B.** i) Accounting of Property, Plant and Equipment as per Ind AS 16 (ICAI)
- ii) Accounting for investment as per AS13 (ICAI)
- iii) Concept of Investment property as per Ind AS 40 (ICAI)

Unit 3 : Valuation of Goodwill and Valuation of Shares : 9 Lectures

Concepts and calculation: with reference to **Different method** as mentioned below:

VALUATION OF INTERNAL GOODWILL :

- Purchase of Average Profit, Super Profit
- Capitalisation of Average Profit Super Profit
- Present Value of Super Profit by using Annuity Factor.

VALUATION OF SHARES :

- Asset Approach
- Earning yield Approach
- Dividend Yield Approach
- P/E Approach

Unit 4 : Concept of Business Combination AND Restructuring : 18 Lectures

Concepts and accounting treatment of Amalgamation as per Accounting Standard: 14 (ICAI). Merger method is excluded.

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5 : Accounts of Holding Companies/Parent Companies : 12 Lectures

Preparation of consolidated balance sheet with one subsidiary company;

Unit 6 : Accounts of Banking Companies : 4 Lectures

- i) Difference between balance sheet of banking and non-banking companies;
- ii) Prudential norms
- iii) Asset structure of a commercial bank; Non-performing assets (NPA)

Note :

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Reading :

1. Corporate Accounting, McGraw Hill Education by M.Hanif and A. Mukherjee.
2. Corporate Accounting.Vikas Publishing House, New Delhi.S.N. Maheshwari and S. K. Maheshwari
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. Jain, S.P. and K.L. Narang. Corporate Accounting.Kalyani Publishers, New Delhi.

5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
6. Guidance note issued by ICAI on relevant topic
7. Company act 2013 and Company Rules as amended up to date

Note: Latest edition of text books may be used.

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PAPER : IV – BANKING AND INSURANCE

Total Marks : 100

Semester: V

Paper Code: BCHRDS541T

SPECIALIZATION [FINANCE]

Total Lectures : 60

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

- Unit 1 : Introduction to Banking Business :** 8 Lectures
 Origin of Banking, Banking System-Concept and Different Important Terms used in Banking Business, Banking Sector Reforms in India, Banker and customer relationship, General and special types of customers, Overview of Banking Regulation Act 1949
- Unit 2 : Banking Products and Banking Services :** 12 Lectures
 Financial Services offered by banks, Asset-Liability Management, Liability Products – Types of Loans and Advances, Asset Products - Types of deposits, CASA Score, Role of the Central Bank as Regulator, RBI's Policies for commercial banks International Security Standards in Banking, **Internet Banking** :Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash, Payment banks
- Unit 3 : Banking Lending and Monitoring Process :** 10 Lectures
 Principles of sound lending, KYC Policy, Secured vs. unsecured advances, Advances against various securities, Securitization of Standard Assets, Anti- money Laundering Guidelines, Credit Information Bureau of India, Credit Appraisal Process, Loan Syndication, Credit Monitoring, Credit Recovery.
- Unit 4 : Risk Management in Banks :** 10 Lectures
 Risk Universe of banks, Measures for identifying and controlling risks, CAMELS Rating, Risk Architecture -Basel Regulations-Basel I, Basel II
 Migration to Basel II norms, Balance Sheet of a Bank: special items and off balance sheet items, Asset Reconstruction Company.
- Unit 5 : Risk and Insurance :** 12 Lectures
 Types of Insurance- Life and General- Insurance and Risk Mitigation Basic concept of insurable risk, Perils and Hazards, Types of business risk, Assessment and transfer, Basic

principles of utmost goodfaith, Indemnity, Economic function, Proximate cause, Subrogation and contribution,

Unit 6 : Insurance Business :

Concept of Insurance- Actuarial Practice for Life and Non-life, Re-insurance, Risk and return relationship, Legal Aspects of Insurance Contracts, Regulatory Framework of Insurance, and Overview of IRDA Act, Power, Functions and Role of IRDA, Online Insurance, Banc assurance

Note : Relevant Case Studies will be referred

Suggested Reading :

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. JyotsnaSethi and Nishwan Bhatia, Elements ofBanking and Insurance, PHI Learning
9. Bare Act: Banking Regulation Act 1949, SARFAESI Act 2002, IRDA Act, 1999

Note: Latest edition of text books may be used.

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PAPER : V – CONSUMER AFFAIRS AND CUSTOMER CARE

Total Marks : 100

Semester: V

Paper Code: BCHRDS532T

SPECIALIZATION [MARKETING]_____

Total Lectures : 65

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

Unit 1 : Conceptual Framework :

13 Lectures

- **Consumer and Markets:** Concept of Consumer and markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging
- **Experiencing and Voicing Dissatisfaction:** Consumer Satisfaction/dissatisfaction- Grievances- complaint, Consumer Complaining Behaviour: Strategies to address Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal and Public Redressal Mechanisms

Unit 2 : The Consumer Protection Act, 1986 (CPA) :

26 Lectures

- **The Consumer Protection Act, 1986:** Objectives and Provisions
Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial),
- **Grievance Redressal Mechanism under the Consumer Protection Act, 1986:** Who can file a complaint? ; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy to be provided; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious complaints; Offences and penalties.
- **Remedies under Consumer Protection Act (with reference to leading case laws):** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 3 : Industry Regulators and Consumer Complaint Redressal Mechanism : 13 Lectures

- Banking: RBI and Banking Ombudsman
- Insurance: IRDA and Insurance Ombudsman
- Telecommunication: TRAI
- Food Products: FSSAI (an overview)
- Advertising: ASCI

Unit 4 : Consumer Protection in India :

13 Lectures

- **Consumer Movement in India:** Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter
- **Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Suggested Readings :

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. "Consumer Affairs" (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. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany; pp.263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in

7. EBook www.bis.org
8. The Consumer Protection Act, 1986

Suggested Articles :

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (Eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003).New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011).Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST.Vol.11. pp.29-47.

Periodicals :

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE Society, New Delhi.
3. UpbhoktaJagran, Ministry of Consumer Affairs, Govt, of India, New Delhi

Websites :

www.ncdrc.nic.in; www.fcamin.nic.in; www.consumeraffairs.nic.in; www.iso.org.in; www.bis.org; www.ascionline.org.in; www.trai.gov.in; www.irda.gov.in; www.derc.gov.in; www.rbi.org.in; www.fssai.gov.in; www.consumer-voice.org; www.nationalconsumerhelpline.in; www.cci.gov.in

Note: The Latest edition of textbooks and Acts should be used.

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PAPER : VI – ADVERTISING

Total Marks : 100

Semester: V

Paper Code: BCHRDS542T

SPECIALIZATION [MARKETING]

Total Lectures : 65

Objective : The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1 : Introduction to Marketing Communications :

13 Lectures

- Developing effective communication; Communication objectives; Target Audience; Social and economic effects of Advertising

- Defining advertising: Types of advertising; Non-Product Advertising; Role of advertising; Functions of Advertising; The advertiser; Target Audience; Consumer and Advertising; Integrated Marketing Communications (IMC)

Unit 2 : Developing and Managing Advertising Programmes : 10 Lectures

- Advertising Budget: Approaches to Budgeting; Factors affecting the allocation of Advertising budget.
- Advertising Agency: Client-agency relationship; Agency compensation
- Response Hierarchy Models; Cognitive Response Model; DAGMAR

Unit 3 : Creativity in Advertising : 13 Lectures

- Strategies in Message Design: Copy; Layout; Theme; Advertising Campaign; Illustration; Advertising Appeals
- Scientific advertising: Creative Concept; Strategy and Creativity; Strategy in Message Design; Words and Pictures; Art Direction; Copywriting
- Print Advertising: Newspapers; magazines; Out-of-Home (OOH) advertising; Transit Advertising; Headlines; Display Copy; Body Copy; Layout Stages; Principles of Design; Role of Colour in Print Advertising
- Broadcast Advertising: Message characteristics of Radio and Television

Unit 4 : Advertising Media : 12 Lectures

- Introduction to Advertising Media: Different types of Media; Media Selection; Measuring Media Effectiveness; Product Placement and Brand Integration
- Media Strategies: Establishing Media Objectives; Developing and Implementing Media Strategies; Scheduling; Allocating Media Weight; Timing and Duration Strategies; Reach; Frequency
- Media Planning: Concept of Media Planning; Relative Cost of Media; Media Buying; Monitoring Media Performance
- Print and Broadcast Media: Newspapers; Outdoor; Internet; Yellow Pages

Unit 5 : Advertising Effectiveness : 8 Lectures

- Concept of Advertising Effectiveness
- Different types of Tests: Pre-testing and Post-testing of Creative Advertisements
- Quantitative and Qualitative Research

Unit 6 : Sales Promotion and Public Relations : 12 Lectures

- Importance of Sales Promotions; Tools of Sales Promotions; Campaigns; Evaluation; Reasons for growth of Sales Promotion; Advantages and disadvantages of Sales Promotion
- Tools and Techniques of Sales Promotions: Consumer Promotions (Price deals, Coupons; Contest and Sweepstakes; Premiums; Sampling); Trade Promotions (Trade Discount; Exchange; Buybacks)
- Promotion for the Sales force; How promotion affects sales; Timing; Duration and Frequency of Sales Promotional Activities
- Measuring the Effectiveness of Sales Promotional Strategies

Suggested Readings :

1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. Jethwaney, Advertising Management; Oxford University Press
12. Ogilvy & Ogilvy on Advertising; Vintage Books; New York
13. Kazmi&Batra, Advertising Management, Oxford University Press

Suggested Articles :

1. Becker K. (2015) Purchasing Patterns and Advertisement Audience for Consumer Purchases and Repurchasing Decisions. In: Bahn K. (eds) Proceedings of the 1988 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham.
2. Hild S., Brettel M. (2015) Interrelations of Advertising Channels—An Empirical Study on Online Purchase Behavior. In: Robinson, Jr. L. (eds) Proceedings of the 2009 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
3. Gedenk K., Neslin S.A., Ailawadi K.L. (2010) Sales Promotion. In: Krafft M., Mantrala M. (eds) Retailing in the 21st Century. Springer, Berlin, Heidelberg
4. Navarro-Bailón M.Á. (2011) What is the Best Communication Strategy (Integration vs. Repetition) to Persuade Consumers? An Analysis across Levels of Brand Familiarity. In: Okazaki S. (eds) Advances in Advertising Research (Vol. 2). Gabler

Suggested Advertisements for Reference :

1. Old Indian Advertisements (Refer: <http://oldindianads.com/>)
2. Seagram's Imperial Blue Superhits Music CDs (<https://www.youtube.com/channel/UChDvp3jITNatSnqleSHbXrQ>)
3. Meri Maggi Advertisements (<https://www.youtube.com/user/MeriMAGGI>)
4. Oyo Advertisements (<https://www.youtube.com/channel/UC1b6tyXZTHdIZ5vmgoAqn9w>)
5. Swachh Bharat Mission Advertisements (<https://www.youtube.com/watch?v=friXH0vfo1E>)

6. Google India Advertisements

(<https://www.youtube.com/channel/UCoVwq0vh-XD8RrEyDZ0KeJw>)

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SEMESTER : VI

PAPER : I – AUDITING & CORPORATE GOVERNANCE

Total Marks : 100

Semester: VI

Paper Code: BCHRCC610T

Unit 1 : CONCEPT, NEED AND PURPOSE OF AUDIT :

8 Marks; 10 Lectures

- i) Definition-Nature-Scope and Objectives of Independent Financial Audit
- ii) Basic Principles Governing an Audit, Concept of Auditor's Independence
- iii) Error and Fraud- Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation
- iv) Classification of Audit – Organization Structure-wise (Statutory, Non-statutory); Objective-wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP)
- v) Standards on Auditing (SA) - Concept and Purpose

(This unit should be studied with SA 200 and SA 240)

Unit 2 : AUDIT PROCEDURES AND TECHNIQUES :

12 Marks; 15 Lectures

- i) Audit Activities, Auditing Engagement- Preparation by the Auditor- Audit Programme
- ii) Documentation: Audit Working Paper, Ownership and Custody of Working Paper-Audit file (Permanent and Current) – Audit Note Book – Audit Memorandum.
- iii) Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence
- iv) Routine Checking, Test Checking, Cut off procedures, Audit Flow Chart and Auditing in Depth
- v) Analytical Procedure and Substantive Testing in Auditing

(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520, SA 530, SA 550 and 580)

Unit 3 : AUDIT RISK AND INTERNAL CONTROL SYSTEM :

8 Marks; 10 Lectures

- i) **Audit Risk – Concept and Types, Relationship with audit materiality**
- ii) **Professional Skepticism**
- iii) **Internal Control** - Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework
- iv) **Internal Check-** Definition, Objectives and General Principles on Internal Check for selected transactions

- v) **Internal Audit**- Definition, Objectives, Regulatory Requirement, Use of Internal Auditor's Work by Statutory Auditor

(This unit should be studied with SA 610)

Unit 4 : VOUCHING, VERIFICATION AND VALUATION : 10 Marks; 10 Lectures

- i) **Vouching:** Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching of Different items (to be specified)
- ii) **Verification and Valuation:** Concept, objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different Items (to be specified)

Unit 5 : COMPANY AUDIT : 12 Marks; 15 Lectures

- i) Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor
- ii) Audit Committee
- iii) Branch Audit and Joint Audit. Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility

Unit 6 : AUDIT REPORT AND CERTIFICATE : 6 Marks; 10 Lectures

Definition – Distinction between Report and Certificate- Different Types of Report Contents of Audit Report (As per Companies Act and Standards on Auditing) True and Fair View – Concept Materiality – Concept and Relevance

(This unit should be studied with SA 315, 320, 330 and 700, 705 and 706)

Unit 7 : OTHER THRUST AREAS : 6 Marks; 10 Lectures

Cost Audit- Concepts, objectives, Relevant Provisions of Companies Act Management Audit – Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

Unit 8 : CORPORATE GOVERNANCE : 10 Marks; 10 Lectures

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 9 : CORPORATE SOCIAL RESPONSIBILITY : 8 Marks; 6 Lectures

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act, 2013.

Suggested Readings :

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.

2. B.N.Tandon, Auditing Practice, Sultan Chand, New Delhi
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons
4. R.J. Thirau, Management Auditing: A questionnaire approach, AMACOM Publication
5. Emile Woolf, Auditing Today, Prentice Hall
6. Basu. S. K., Audit and Assurance: Pearson Education

Note: Latest edition of text books may be used.

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PAPER : II – BUSINESS RESEARCH METHODS

Total Marks : 30

Semester: VI

Paper Code: BCHRCC620T

Objective : This course aims at providing the general understanding of business research and the Methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

- Unit 1 : Introduction :** 5 Lectures
 Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses
- Unit 2 : Research Process :** 5 Lectures
 An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Survey Method, Observational Method, Existing Data Based Research.
- Unit 3 : Measurement and Hypothesis Testing :** 20 Lectures
 Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales;
 Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone,
 Likert and Semantic Differential scaling, Paired Comparison.
 Concept of Sampling –Probability and Non probability sampling types, Steps, and Sample Size Decision; Secondary data sources.
 Hypothesis Testing: Construction of Hypothesis, Tests concerning means and proportions; One way and Two way ANOVA, Chi-square test and other Non-parametric tests, Testing the assumptions of Classical Normal Linear Regression, Outline of Multivariate Analysis: Factor Analysis and Multiple Regression, its applications.

PAPER : II – SPSS PACKAGE

Total Marks : 10

Semester: VI

Paper Code: BCHRCC620P

12 Lectures

1. Introduction / Basic Concepts –Data View and Variable View
2. Exploratory Data Analysis—Displaying Data/ Frequency—Displaying Data/ Graphs—Percentiles; Percentiles Rank – Descriptive Statistics – Measures of Central Tendency—Measures of Dispersions
3. Inferential Data Analysis—Reliability Analysis—Introduction to Hypothesis Testing— Testing Hypothesis about single mean—Comparability of Means of Two samples
4. Correlation Analysis
5. Non-Parametric Tests
6. Bivariate and Multivariate Data Analysis—Regression and ANOVA; Factor Analysis;
7. Trend Forecasting Tools

Suggested Readings :

1. Research Methodology – R. Panneerselvam (Prentice Hall of India)
2. Research Methodology – C. R. Kothari (New Age International Ltd)
3. Statistics For Business Decisions – J. K .Das (Academic Publishers)
4. Research Methods for Business – U. Sekharan(John Wiley and Sons)
5. Business Research Methods – S N Murthy and U Bhojanna (Excel Books)
6. Marketing Research – G. C. Beri (Tata McGraw Hill)
7. Marketing Research: An applied Orientation – N. Malhotra (Pearson Education)
8. Business Research Methods – D.R. Cooper and P.S. Schindler (Tata McGraw Hill)
9. SPSS for Windows: step by Step - D. George and P. Mallery (Pearson Education)
10. Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
11. Statistics for Management, Levin and Rubin (Pearson Education India)
12. SPSS 17.0 for Researchers, - S.L Gupta. & Gupta Hitesh (International Book House Pvt. Ltd.)
13. Marketing Research – A. Parasuraman,, and D. Grewal, Krishnan R (South-Western College Publishers).Marketing Research, University Press - Pati, Debashis, (University Press)

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PAPER : III – INDIRECT TAX LAW

Total Marks : 80

Semester: VI

Paper Code: BCHRCC630T

65 Lectures

GOODS AND SERVICE TAX

50 Marks

Unit 1 : Basic concept of GST :

2 Marks; 2 Lectures

Difference between direct tax and indirect tax; Pre-GST indirect tax structure in India; What is Goods and Service tax; GST council; Post-GST tax structure;Concept of –Aggregate

turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Receipt, Inport of goods and services

- Unit 2 : Taxable event in GST :** 4 Marks; 3 Lectures
Meaning of taxable event; Supply as per GST Law; Meaning of goods and services; Supply of goods and services; Supply of neither goods nor services i.e negative list; Deemed supply of goods and services; Services provided by Govt/ Local Authority; Different types of supply- taxable supply, zero rated supply, exempted supply, continous supply; composite or mixed supply; Activities treated as supply under Schedule I or II. Practical questions.
- Unit 3 : Levy of GST and Exemption from GST :** 4 Marks; 3 Lectures
Basic charge of GST; GST levied in intra/ inter state supply of goods or services; Rates of GST; Brief idea of Exemption from GST; Practical questions.
- Unit 4 : Value of taxable Supply of Goods or Services or Both :** 8 Marks; 8 Lectures
Transaction is basis for valuation –when; Meaning of- Consideration,Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value; Value of Supply where the consideration is not wholly in money[Rule27]; Value of supply in case of exchange or berter; Value of supply between two distinct persons or related persons [Rule 28]; Value of supply made or received through an agent [Rule 29]; Value of supply based on cost [Rule 30]; Value of supply of services in case of pure agent [Rule 33]; Practical questions.
- Unit 5 : Time of Supply:** 6 Marks; 6 Lectures
Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods [Sec12(2) and Sec13(2)]; Option for advance upto Rs.1,000; Continous supply of goods and services; Goods send on approval; Time of supply when GST on goods or services payable on reverse charge basis; Time of supply in case of supply of voucher. Practical questions.
- Unit 6 : Place of Supply :** 4 Marks; 3 Lectures
Location of Supplier of goods or services – how to find out; Place of supply of goods (other than goods imported or exported); Place of supply of goods which are imported or exported ; Place of supply of services (supplier and receipt are located in India); Practical questions.
- Unit 7 : Input Tax Credit and GST Liability :** 10 Marks; 9 Lectures
Meaning of input tax u/s 2(62); Conditions for taking input tax credit; Time limit to avail input - Tax credit; Documentary requirements and conditions for claiming input tax credit; Inputax credit is allowed for payment of SGST,CGST,UTGST and IGST; Reversal of inputtax credit- when; Supply of goods and services ineligible for ITC i.e. negative list; Input tax credit of capital goods – if depreciation claimed on capital goods , removal of capital goods after

use; Availability of credit in special cases – fresh registration u/s 18(1)(a) and Voluntary registration u/s 18(1)(b) ; Input tax credit when person opt out of composition scheme; Input tax credit on stock when exemption on goods or services withdrawn; Reversal of input tax credit if goods become exempt or taxable person switches to composition scheme; Reversal of input tax credit if goods or services become wholly exempt or GST registration cancelled. Practical question.

Unit 8 : Reverse Charge : 2 Marks; 2 Lectures
Meaning of Reverse Charge; When it is applicable (excluding specific goods and services); Practical questions.

Unit 9 : Composition Scheme : 4 Marks; 4 Lectures
Definition of Composition Levy; Advantages and disadvantages of Composition Levy; Persons eligible for Composition scheme; Conditions and restrictions of composition levy; Procedure for exercising option to avail Composition scheme; Effective date for Composition levy; Validity of Composition levy opted by registered person; Withdrawl from scheme of Composition levy; Switch over from normal scheme to composition scheme and vice versa. Practical questions.

Unit 10 : Registration : 6 Marks; 5 Lectures
Requirement of registration; Persons liable to registered; Persons not required to be registered; Persons requiring registration without threshold limit; Procedure for registration; Voluntary registration; Unique registration number to UN Agencies; Registration of casual taxable person and non-resident taxable person; Cancellation of registration. Practical questions.

CUSTOMS DUTY

30 Marks

Unit 1 : Basic concept and Definitions : 5 Marks; 3 Lectures
Nature of Customs Duty; Definition as per Customs Act- Territorial Waters and Customs Waters, Indian Customs Waters, Indian Exclusive Economic Zone; High Seas, Customs Station, Customs Bonded Warehouse, Customs Area, India, Import, Export.

Unit 2 : Different Types of Customs Duty : 4 Marks; 2 Lectures

Unit 3 : Valuation for Customs Duty : 10 Marks; 6 Lectures
Find out the Value for the purpose of Customs Duty- Inclusions or Exclusions from Customs Value. Practical questions.

Unit 4 : Baggage (excluding Courier and Post). [Practical questions] : 6 Marks; 4 Lectures

Unit 5 : Duty Drawback : 5 Marks; 3 Lectures

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PAPER : IV – FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Total Marks : 80

Semester: VI

Paper Code: BCHRDS641T

SPECIALIZATION [FINANCE]

Total Lectures : 65

Unit 1 : Introduction :

8 Lectures

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit 2 : Financial Markets :

17 Lectures

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview.

Debt and Fixed Income Securities Market including bond market. Forex Market: An overview.

Capital Markets – functions, organisation and instruments. Indian equity market – primary and secondary markets; Public Offerings; Private Placement; Role of stock exchanges in India.

Commodities Market: An overview.

Unit 3 : Financial Institutions :

10 Lectures

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs); Micro-finance organisations; Regional Rural Banks.

Unit 4 : Financial Services :

20 Lectures

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting; Brokers and Sub-brokers; Fund-based and fee-based services; Venture capital finance; Factoring services, Investment Banking; Credit rating; Financial counselling; Syndicate loans; Lease Financing; Restructuring and Corporate Advisory Services by Investment Banking

Unit 5 : Derivative Markets :

6 Lectures

Concept and Functions of Derivative Markets; Participants of Derivative Markets; Different types of financial derivative instruments in India – Forwards, Futures, Options, Swaps and Swaptions

Unit 6 : Investors Protection :

10 Lectures

Importance of Investors' Protection; Investors Grievances Regarding Stock Market Dealings; Structure of SEBI; Company Law Board; Role of Court in Investors' Protection; Role of Media in the Protection of Investors.

Unit 7 : Problems and Case Studies :

4 Lectures

Importance of Investors' Protection; Investors Grievances Regarding Stock Market Dealings; Structure of SEBI; Company Law Board; Role of Court in Investors' Protection; Role of Media in the Protection of Investors.

Note : Relevant Problems and Case Studies based on the above chapters

Suggested Reading :

1. L M Bhole, and JitendraMahakud. Financial Institution and Markets, McGraw-Hill Education
2. Khan, M.Y. Indian Financial System, McGraw-Hill Education
3. MY Khan and PK Jain. Financial Services. McGraw Hill Education
4. S.S. Saha. Financial Market Operations. McGraw Hill Education
5. A. Basu, D. Mazumdar, S. Dutta. Indian Financial System. ABS Publishing House

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PAPER : V – INTERNATIONAL BUSINESS**Total Marks : 100****Semester: VI****Paper Code: BCHRDS642T****SPECIALIZATION [MARKETING]**

Total Lectures : 65

Objective : The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit 1 :

13 Lectures

- a) Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. Domestic business: Complexities of international business; Modes of entry into international business.
- b) International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit 2 :

13 Lectures

- a) Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota) ; Balance of payment account and its components.
- b) International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit 3 :

13 Lectures

- a) Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC)

- b) International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit 4 :

13 Lectures

- a) Organisational structure for international business operations; International business negotiations.
- b) Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit 5 :

13 Lectures

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Suggested Reading :

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the ModernGlobal Economy. London: Roulledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

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