



# GALGOTIAS UNIVERSITY

## Syllabus of B. Com. (Hons.)

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**Name of School:** School of Finance and Commerce

**Department:** Finance and Commerce

**Year:** 2017-18

**GALGOTIAS**  
**UNIVERSITY**

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**School of Finance and Commerce**



**Curriculum**

**For**

**Bachelor of Commerce (Hons)**

**(2017-20 and onwards)**

*(Approved by the Board of Studies, School of  
Finance and Commerce in its meeting held on 7th  
June 2017)*

## **Galgotias University**

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. Galgotias Business School was recently recognized by Dun and Bradstreet as a leading business school in India. With a 100% placement record for the last four years supported by multinational firms like Accenture, Hewitt, IBM, Infosys, Nokia, and Samsung, Galgotias Institutions have earned the respect of top performers in the industry.

### **University Mission**

To be known globally for education, research, and innovation at the intersection of disciplines.

### **University Vision**

TO BE GLOBALLY KNOWN for innovation at the intersection of disciplines, so as to benchmark mind growth intangibles in tangible terms, for the enlargement of global human knowledge.

TO PLACE ALL STAKEHOLDERS in pursuit of perfection, discovery and innovation in one's own discipline, while being aware that all one does, emerges from and integrates into a wider common human good.

TO FOSTER a culture of openness and preparedness towards cutting-edge future roadmaps and emerging knowledge blocks with a constant eye on applicability and scalability.

TO DEVELOP and instill a culture of continual multi-disciplinary and interdisciplinary enquiry and education among all stakeholders, leading to the evolution of an education model that focuses on experiential learning to prepare students to lead, through the challenges of a rapidly changing world.

TO DEVELOP a learning orientation across the entire university ecosystem that goes beyond domain knowledge so as to ensure that learning and problem-solving continue for life.

TO ENABLE the finest student and faculty bodies to learn together, through the most evolved education processes in an atmosphere of rigor and discipline, which emerges from and integrates with real life industry, science and commerce processes; so as to develop an expert body that understands all aspects of societal challenges; and works with teams to tackle complex problems that directly benefit society.

### **School Vision**

Our Vision is to be an outstanding school of choice for the education of undergraduate and post graduate students offering quality teaching in the area of Finance and Commerce and to engage in relevant research and scholarly activities

### **School Mission**

The School of Finance and Commerce strives to meet the University's mission of instilling into present and future-leaders knowledge of current and future accounting, auditing and finance practices and relevant skills through student-centered high quality, viable programs thus building an industry ready workforce

### **Program Educational Objectives (PEOs)**

PEO 1: The objective of the B.Com. (Hons) program is to prepare students to have a deep understanding of the Commerce Discipline.

PEO 2: For having an overall foundation about business they would be well trained in other areas of business and management also, such as marketing, HR, information technology, insurance and banking, etc.

PEO 3: The program will also equip the students with techniques, skills and knowledge to pursue further studies in higher professional and academic programs in business and management effectively.

PEO 4: The course would focus on communication and analytical skills and a problem solving approach.

PEO 5: The program is aimed at producing ethical and socially responsible professionals who would be successful in their careers.

### **Program Outcomes**

On completion of this program, students will be able to:

1. Identify appropriate accounting and financial data needed to support a business decision.

2. Analyze accounting and financial data to support a recommended business decision
3. Identify and formulate business problems
4. Generate alternative solutions to business problems
5. Analyze alternatives using quantitative and qualitative methods
6. Recommend a solution to the problem based on analysis
7. Identify and assess business opportunities in diverse business contexts
8. Suggest ways to take advantage of the business opportunities
9. Produce professional quality business reports (written communication)
10. Deliver quality presentations (oral communication)

**LIST OF COURSES B. Com. (Hons)**  
**SEMESTER-WISE COURSES**

**FIRST YEAR- SEMESTER-I**

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	BCOM1001	Business Organization	3	0	0	3
2	BCOM1002	Microeconomics	3	0	0	3
3	BCOM1003	Business Statistics	3	1	0	4
4	BCOM1004	Business Law	3	0	0	3
5	BCOM1005	Financial Accounting	3	1	0	4
6	BCOM1006	Computer Applications in Business	2	0	0	2
7	BCOM1007	Computer Applications in Business (Lab Practical)	0	0	2	1
Total						20

**FIRST YEAR- SEMESTER-II**

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	BCOM1008	Management Principles and Practices	3	0	0	3
2	BCOM1009	Macroeconomics	3	0	0	3
3	BCOM1010	Business Mathematics	3	1	0	4
4	BCOM1011	Financial Accounting	3	1	0	4
5	BCOM1012	Corporate Laws	3	0	0	3
6	UHVE1001	Universal Human Values and Ethics	3	0	0	3
Total						19

**SECOND YEAR- SEMESTER-III**

<b>S.No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	BCOM2013	Organizational Behaviour	3	0	0	3
2	BCOM2014	Cost Accounting	3	1	0	4
3	BCOM2015	Income Tax Law and Practice	3	1	0	4
4	BCOM2016	Corporate Governance and Business Ethics	3	0	0	3
5	BCOM2017	Auditing	3	0	0	3
6	BCOM2018	Corporate Accounting	3	1	0	4
7	BCOM2019	International Business	3	0	0	3
Total						24

**SECOND YEAR- SEMESTER-IV**

<b>S.No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	BCOM2020	Management Accounting	3	1	0	4
2	BCOM2021	Financial Management	3	1	0	4
3	BCOM2022	Economic Development and Policy in India	3	0	0	3
4	BCOM2023	Marketing Management	3	0	0	3
5	BCOM2024	Business Environment	3	0	0	3
6	BCOM2025	Human Resource Management	3	0	0	3
7	BCOM2026	Research Methodology in Business	4	0	0	4
Total						24

### THIRD YEAR- SEMESTER-V

S.No	Course Code	Course Title	L	T	P	C
1	BCOM3027	Accounting for Business Decisions	3	1	0	4
2	BCOM3028	Financial Markets and Institutions	3	0	0	3
3	BCOM3029	Goods & Service Taxes Law & Practices	3	1	0	4
4	BCOM3030	Environment Management & Sustainability	3	0	0	3
5	BCOM3031	Accounting for Specific Industries	3	1	0	4
6		Elective 1 (Paper I)	3	0	0	3
7		Elective 2 ( Paper I)	3	0	0	3
8	BCOM3032	Industry Internship	0	0	0	3
Total						27

### THIRD YEAR- SEMESTER-VI

S.No	Course Code	Course Title	L	T	P	C
1		Elective 1 (Paper II)	3	0	0	3
		Elective 2 (Paper II)	3	0	0	3
2	BCOM3033	Project work	0	0	0	3
Total						9

#### ***Elective Groups***

A student is required to select any two groups out of available groups of electives at the commencement of fifth semester. The Department will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.



<b>S.No</b>	<b>Course Code</b>	<b>List of Elective Groups</b>
1	BCOM 3034	Investment Management
2	BCOM 3035	Financial Services
3	BCOM 3036	Project Appraisal and Finance
4	BCOM 3037	International Financial Management
5	BCOM3038	Contemporary Issues in Accounting
6	BCOM3039	International Accounting
7	BCOM3040	Business Tax procedures and Management
8	BCOM 3041	Corporate Tax Planning
9	BCOM3042	Principles of Banking
10	BCOM3043	Insurance Management
11	BCOM 3044	Advertising and Sales Management
12	BCOM 3045	Customer Relationship Management
13	BCOM 3046	Services Marketing
14	BCOM 3047	Retail Marketing
15	BCOM 3048	Training and Development
16	BCOM 3049	Compensation Management
17	BCOM 3050	Business Data Processing
18	BCOM3051	Enterprise Resource planning
19	BCOM3052	Entrepreneurship and Innovation Management
20	BCOM3053	Family Business Management

**Note:**

**1. The elective group in semester six will remain the same as the one selected in semester five.**

- 2. Once a group has been selected, no change in selected groups will be allowed later on.*
- 3. While the first paper of each of the selected group will be taught in semester 5<sup>th</sup>, the second paper of each of the selected groups will be taught in semester 6<sup>th</sup>.*

## DETAILED COURSE SYLLABUS

### BCOM1001: BUSINESS ORGANIZATION

**Course Description:** In recent years, business organization and entrepreneurship program has become a serious matter of discussion. This course discusses all about the business organization and the various facets of becoming an entrepreneur. The course also studies high-level leadership strategies, and gain skills in resolving disputes, managing diversity and building productive teams. Using case studies and small group discussions, explore issues such as change management, leadership and group behaviour.

#### Course Outcomes:

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

1. Explain the fundamentals and challenges of the industrial revolution and globalisation
2. Evaluate the effectiveness of business organizations and mergers and acquisitions from different perspectives.
3. Examine the parameters to assess opportunities and constraints for new business ideas and understand the systematic process to select and screen a business idea and opportunity.
4. Analyze the domestic and foreign trade from different perspectives and understand the importance of services to trade.
5. Appreciate the objectives of a business and its impact on society and culture and apply the concept of social responsibility in real life.

#### Course Contents:

Units	Number of Lectures
<b>Unit I: Meaning, scope, and evolution of commerce &amp; industry</b> Industrial Revolution- Its effects, Emergence of Indian MNCs & transnational corporations, Recent trends in the business world, Globalization & challenges for Indian Business in the new millennium.	8
<b>Unit II: Business sectors &amp; forms of business organizations and Mergers &amp; Acquisitions</b> Private sector, cooperative sector, public sector, joint sector and services sector, Various forms of business organizations- Sole Proprietorship, Partnership firms, Joint stock companies- their features, relative merits, demerits & suitability. Business combinations, Mergers in India, Networking, Franchising,	14

BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyrights.	
<b>Unit III: Setting up a New Enterprise</b> Setting up an Enterprise- opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies-SEZ (Special Economic Zone) policy, etc.	6
<b>Unit IV: Domestic &amp; Foreign Trade</b> Organization of wholesale & retail trade, Recent trends in wholesale & retailing, Malls and Super Markets- their effects on the economy, Organization of finance, transport, insurance, communication & other utilities (services) to trade, import and export trade procedure & their organization.	6
<b>Unit V: Business and Society</b> Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.	6

**Textbooks:**

1. Chhabra, T.N. Business Organisation & Management, Sun India Publications, New Delhi.

**Reference books and supplementary resources:**

1. Shankar, G. Modern Business Organisation, Mahavir Book Depot, New Delhi.
2. Tulsian, P.C. Business Organisation & Management, Pearson Education, New Delhi.
3. Tripathi, P.C. Principles of Management, Tata McGraw Hill Publishing Co., New Delhi.
4. Barry, J., Chandler, J. & Clark, H. Organisation and Management, Thompson Learning, New Delhi.
5. Bushkirk, R.H, Concepts of Business: An Introduction to Business System, Dryden Press, NY.
6. Buffa, E. S. Production/Operations Management, Prentice Hall of India, New

## **BCOM1002: MICROECONOMICS**

**Course Description:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

### **Course Outcomes:**

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

1. Evaluate the major economic concepts like demand, production, and pricing as applied to a managerial organization.
2. Apply the economic concepts, tools, and techniques in improving their decision-making skills.
3. Define the main economic tools and theories available for decision making policies to stabilize and stimulate the economy.
4. Understand the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
5. Distinguish between the different market structures and pricing practices available to and used by firms.

### **Course Contents:**

<b>Units</b>	<b>Number of Lectures</b>
<b>Unit I: Introduction</b> The economic problem: Scarcity and choice; the question of what to produce, how to produce and when to produce; Opportunity cost; three major Economic systems; allocation of resources and distribution, Markets and prices and competition.	5
<b>Unit II: Demand and Supply</b> Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply. Individual and market demand functions; law of demand, determinants of Demand. The Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, an elasticity of supply.	10

<p><b>Unit III: Utility</b></p> <p>Concept, its application, calculations, Consumer surplus, producer surplus and the efficiency of the markets; costs, taxes, rent control, and ceiling. Indifference curve approach, price effect income effect and substitution effect, nature of commodities, introduction to revealed preference approach, applications of IC analysis</p>	8
<p><b>Unit IV: Theory of Production</b></p> <p>Concept of production &amp; Production function with one and two variable inputs. Types of a production function, concepts of production. Law of variable proportions, returns to factor and scale. Concept of Isoquants. Concept of cost- meaning, and types. Short and long-run cost functions- their nature, shape and inter relationship. Marginal and average cost curves and their shapes. Estimation of short-run and long run cost function.</p>	10
<p><b>Unit V: Market Structure</b></p> <p>Different forms of market structures- meaning and features. Pricing strategies under different market conditions. Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.</p>	7

**Textbooks:**

1. Petersen H. Craig, Lewis W. Chris, Jain K. Sudhir, Managerial Economics, Pearson Education.
2. Mehta .P.L, Managerial Economics. Sultan Chand Sons, New Delhi.

**Reference books and supplementary resources:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan.

## BCOM1003: BUSINESS STATISTICS

**Course Description:** The course will familiarize students with various conceptual knowledge of statistics and Statistical tools that will be used for effective decision making in various implications. Emphasis will be on the application of the concepts learnt. The emphasis is also on how to analyze data and interpret it effectively. The course tells about significance of statistical tools are being used today.

### Course Outcomes:

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

1. Describe basic terms of statistics.
2. Apply various business statistics knowledge improbability and its distributions.
3. Analyze database with respect to correlation, regression and time-series.
4. Evaluate data, results and its findings.
5. Demonstrate with various statistical tools how to analyze data based on chi-square test, ANOVA, T-test, Z-test and other non-parametric tests.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Meaning of statistics, scope and application of statistics. Measures of Central Value: Meaning, need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness and Kurtosis.	8
<b>Unit II: Probability and Distribution</b> Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Correlation Analysis: Meaning and significance. Types of correlation.	8
<b>Unit III: Correlation, Regression and Time-Series</b> Methods of studying simple correlation - Karl Pearson's coefficient of	8

correlation, Spearman's Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate. Analysis of Time Series: Meaning and significance. Utility, Components of time series.	
<b>Unit IV: Testing of Hypothesis</b> Models (Additive and Multiplicative). Introduction to testing of Hypothesis: Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis concerning Proportion. Z test.	8
<b>Unit V: Statistical Tools</b> T-Test, Difference of means and ANOVA – one way and two way. Non parametric tests: One-Sample Wilcoxon Signed Rank Test and various aspects and Chi-square test.	8

**Text Books:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.

**Reference Books and Supplementary Resources:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.



## BCOM1004: BUSINESS LAW

**Course Description:** This course provides an awareness of the legal and industrial framework within which business operates in India and to give to the participants the basic understanding (not the detailed knowledge of the provisions of law) regarding some of the important legal and industrial aspects of business.

### Course Outcomes:

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

1. Explain the requirements of the Contract Agreement and legality and statute of breach in contracts.
2. Demonstrate the recognition of transactions involving Sale of Goods Act.
3. Analyze the various legal provisions relating to partnership in India.
4. Develop an understanding of the legal structure of limited liability partnership and their responsibilities as partners.
5. Explain, distinguish and apply the fundamental legal principles of Information Technology law covered in the course.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Law of Contract</b> Definition, nature and kinds of Contract, Offer & Acceptance, Consideration, Free consent, Capacity of the parties, Performance and discharge of contract, Breach of Contract and its remedies, Basic elements of Law relating to Agency, Guarantee and Pledge.	7
<b>Unit II: Sale of Goods Act, 1930</b> Meaning of Sale and Goods, Essentials of Contract of Sale, Sale & Agreement to Sale, Conditions & Warranties, Doctrine of Caveat Emptor and emerging Concept of Caveat Vendor, Transfer of Property, Rights of Unpaid Seller.	6
<b>Unit III: Indian Partnership Act-1932</b>	7

Definition, Types of Partnership, Formation of Partnership, Registration of Partnership, Kinds of Partner, Rights & Liabilities of Partners, Dissolution of Partnership Firm.	
<b>Unit IV: The Limited Liability Partnership Act, 2008</b>  Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing ,Contributions, Conversion to LLP, Winding Up and Dissolution.	10
<b>Unit V: The Information Technology Act, 2000</b>  Definitions, Digital signature , Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities , Digital signatures certificates, Duties of subscribers, Penalties and adjudication ,Appellate Tribunal , Offences.	10

**Textbooks:**

1. Pathak, A., (2010). Legal Aspects of Business. McGraw Hill Education, Delhi, 4/e.
2. Painttal, D., Law of Information Technology. Taxmann Publications Pvt. Ltd., New Delhi.

**Reference books and supplementary resources:**

1. Goel, P.K. Business law for Managers.
2. Gulshan, S.S. (2007). Mercantile Law. Excel Books, Delhi, 3/e.

## BCOM1005: FINANCIAL ACCOUNTING

**Course Description:** Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. However, the first step is to generate and present information in a manner that is useful. This course of financial accounting focuses on the record-keeping and financial statement preparation process.

### Course Outcomes:

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

1. Develop understanding of accounting records with recording of the business transactions.
2. Prepare the financial statements for various forms of businesses and non profit entities.
3. Apply accounting concepts, principles, practices and depreciation.
4. Analyze and interpretation of the financial statement and partnership firms.
5. Determine valuation of the various partnership firms in various businesses.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b>  Definition, Nature and Scope, Limitation of Financial Accounting, Accounting Concepts & Conventions, Double Entry System of Accounting, Accounting Process. Accounting Standard: Meaning, Significance, Generally Accepted Accounting Principle, International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS.	6
<b>Unit II: Recording and Classification of Business Transaction</b>  Steps in reporting a financial transaction, Vouchers- format and utility, Journal, Ledger and Subsidiary Books, Cash Book, Petty Cash Book, Preparation of trial balance, Meaning, Objective, Preparation of Trial Balance, Errors disclosed and not disclosed by Trail Balance and Suspense Accounts.	8
<b>Unit III: Depreciation</b>	8

Meaning & Definition, Methods of Depreciation, Accounting Provisions for Charging Depreciation, Straight Line Method, Diminishing Balance Method, Annuity Method and Sinking Fund Method of Depreciation, Change in Method and its adjustment.	
<b>Unit IV: Financial Statements</b>  Preparation & Presentation of Financial Statements: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Adjustments & Closing Entries. Accounting for Non-Profit Entities, Preparation of Income & Expenditure Account, Balance Sheet.	10
<b>Unit V: Partnership Firm</b>  Partnership, Definition, Capital Accounts of Partners, Profit Sharing Ratios, treatment of Goodwill, Admission of a partner, Retirement of a partner, death of a partner.	8

**Textbooks:**

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.

**Reference Books and supplementary Resources:**

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.

## BCOM 1006: COMPUTER APPLICATIONS IN BUSINESS

**Course Description:** This course aims at understanding emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

**Course outcomes:**

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

1. Determine IT is a major resource and can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make good management decisions.
3. Analyze the ways of database management system
4. Evaluate the role of managers in Information Technology and will be able to use technology to transform organizations.
5. Determine the Planning, Coordination, and control for various levels in Business Management Information System.

**Course contents:**

Units	Number of Lectures
<b>Unit I: Computer Fundamentals</b>  Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers.  Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor-made software.	8
<b>Unit II: Networks and Internet</b>  Introduction to networking; Importance of networking; Communication devices such as Modem and WIFI/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
<b>Unit III. Database Management System.</b>  Traditional file Environment. Identification of Relevant data.	12

Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	
<b>Unit IV: Information Systems</b>  Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding information. Basics of information systems: Meaning, Need of an efficient information System.	12
<b>Unit V: IS planning</b>  Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	12

**Text books:**

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

**Reference books and supplementary resources:**

1. Cyganski - Information Technology: Inside and outside (Pearson, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

## BCOM1007: COMPUTER APPLICATIONS IN BUSINESS (Lab)

**Course Description:** Instruction in program parameters for component modules including word processing, database, and spreadsheets. Includes formatting, file functions, printing, screen formats, data manipulation, record selection, indexing, sorting, moving, and copying. Includes creating business letters, reports, invoices, and resumes. Prerequisites: Introduction and Intermediate word processing, spreadsheet and database courses, or equivalent experience.

### Course outcomes:

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

1. Identify word processing, spreadsheet, and database terminology
2. Demonstrate skills using word processing, PowerPoint spreadsheet, and database software.
3. Create user friendly business templates
4. Use Microsoft Office advanced built-in Utilities
5. Save, open, print and manipulate files
6. Create business letters, reports, and invoices

Units	Number of Lectures
<b>Unit I: Use Microsoft Word for creating and proper formatting of business documents</b>  Use Microsoft Word for creating and proper formatting of business documents a. Create and format business documents in Microsoft Word b. Create business cover sheets in Microsoft Excel c. Create and Modify reports in Microsoft Excel, using formula and Functions, analysing data using PIVOT Tables and performing what if analysis	3
<b>Unit II: Create business word templates using Microsoft Word</b>  a. Opening and retrieve Microsoft Word templates b. Saving Microsoft Word Templates c. Changing Microsoft Word templates d. Editing Microsoft Word templates, spell check, mail merge, page set up, working with tables, create book marks	3

<p><b>Unit III. Create business mail list and labels</b></p> <p>a. Create business mailing labels using Microsoft Word software b. Creating a business mailing list in Microsoft Word and Excel c. Create and save business labels in Microsoft Word and Excel</p>	4
<p><b>Unit IV: Updated Microsoft's Word, Excel, and PowerPoint business documents using the World Wide Web</b></p> <p>Create hyperlinks in Word documents b. Create hyperlinks in Excel Worksheets c. Create hyperlinks in Access d. Create hyperlinks in PowerPoint, viewing and navigating a presentation (PPT), using and applying animation and multimedia in PPT.</p>	3
<p><b>Unit V: Assess Microsoft's Excels predefined business templates</b></p> <p>a. Modify Invoice template using Office Excel 2000 b. Modify Assets template using Office Excel 2000 c. Modify Balance Sheet template using Office 2000</p>	4
<p><b>Unit VI: Object Linking and Embedding using Microsoft office 2000 application</b></p> <p>a. Create links between Microsoft Word and Excel b. Create links between Excel and PowerPoint c. Create links between Word and PowerPoint d. Know how to edit and delete links in applications</p>	3

**Text books:**

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

**Reference books and supplementary resources:**

1. Cyganski - Information Technology: Inside and outside (Pearson, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information System.



## BCOM1008: MANAGEMENT PRINCIPLES AND PRACTICES

**Course Description:** This course is designed to provide students a basic understanding of the role and functions of a manager and to explain the principles, concepts, and techniques used by the manager in carrying out the work.

### Course Outcomes:

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

1. Appreciate the concept of management and its evolution over the years.
2. Describe the various functions of management like planning, organizing, staffing, directing, coordinating and control.
3. Explain the concept of motivation through the lenses of various theories.
4. Critically analyze the basic assumptions and differences in various theories of leadership.
5. Evaluate the importance of communication in an organization and recommend various ways to improve it for organizational success.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Concept, nature, process, and significance of management; Schools of management thought: scientific approach school, human behaviour school, social system school, decisions theory school; quantitative approach school, systems approach school, contingency theory of management; Managerial skills.	8
<b>Unit II: Managerial Functions</b> Planning: concept, significance, types; Corporate strategy; Environmental analysis and diagnosis. Organizing: concept, principles, types of organizations; Contemporary organisational formats: Project, Matrix and Networking; Authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control- nature, process and techniques.	10
<b>Unit III: Motivation</b> Process of motivation; Theories of motivation- Need hierarchy theory, Theory X and Theory Y, Ouchy's theory Z, Two- factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's Expectancy Theory, Stacy Adams Equity Theory.	8
<b>Unit IV: Leadership</b> Fundamental concept; Leadership styles; Theories- Trait theory, Behavioural	8

theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, Situational leadership, Transactional and Transformational leadership.	
<b>Unit V: Communication</b> Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.	6

**Textbooks:**

1. Prasad, L. M., Principles and Practice of Management, S. Chand Publishing House, New Delhi.
2. Chhabra, T.N., Principles and Practice of Management, Dhanpat Rai & Company

**Reference books and supplementary resources:**

1. Hellriegel, D., Slocum, J.W. & Woodman, J. R.W. Organizational Behaviour. South-Western College Publishing, Ohio.
2. Hersey, P., Blanchard, K. H. & Johnson, D. E. Management of Organisational Behaviour: Utilising Human Resources. Prentice-Hall, New Delhi.
3. Ivancevich, John and Matheson, M. T. Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
4. Luthans, F. Organizational Behaviour. McGraw-Hill, New York.

## BCOM1009: MACRO ECONOMICS

**Course Description:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables; a level of output and prices, inflation, interest rates, and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

### Course Outcomes:

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

1. Inspect how economy as a whole in a country operates and who are the economic agents for the whole economy
2. Measurement of the macroeconomic variables and National Income Accounts.
3. Discuss the meaning of the Keynesian theory of income and employment.
4. Analyze the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.
5. Explain the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate, etc.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic.	5
<b>Unit II: National Income Accounting</b> Measurement of a gross domestic product; income, expenditure. Real versus nominal GDP; price indices.	10
<b>Unit III: The Closed Economy in the Short Run</b> Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model	10
<b>Unit IV: Inflation</b> Inflation: meaning, demand and supply side factors, consequences of inflation, anti- inflationary policies, natural rate theory, monetary	10

policy-output and inflation, Phillips curve (short run and long run)	
<b>Unit V: Open Economy</b>	
National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.	5

**Textbooks:**

1. N Gregory Mankiw (2010). Macroeconomics (7<sup>th</sup>ed.). Worth Publishers

**Reference books and supplementary resources:**

1. Froyen, R.P. (2011) Macroeconomics-theories and policies (8<sup>th</sup> ed.) . Pearson:
2. Dornbusch and Fischer (2010). Macroeconomics (9<sup>th</sup>ed.). Tata McGraw Hill

## BCOM1010: BUSINESS MATHEMATICS

**Course Description:** The course in quantitative methods in business is meant to train the students in application of calculus, matrices, and determinants to business contexts. The major focus of this course is on input output analysis and linear programming. This course is to be offered by the students who opt for honors degree. In order to understand business problems clearly, the knowledge of quantitative techniques in the area of mathematics is also very essential. The students in this direction are expected to have an elementary knowledge of concept of functions, differential and integral calculus.

### Course Outcomes:

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

1. Apply the matrix and Determinants in business decision making.
2. Compare the types of function and differentiation process.
3. Determine integration and their use in decision making.
4. State linear programming problems and their uses.
5. Calculate compounding and discounting techniques and their use in financial decision making.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Matrices and Determinants</b>  Matrix- addition, subtraction, multiplication rules for matrices, transpose of a matrix, sub-matrix of matrix. Determinants- properties of determinants-rank-gauss elimination of method-co-factor method-solution of equations with the help of determinants: Cramer's Rule, Application of Matrices and Determinants to business.	8
<b>Unit II: Functions and Differentiation</b>  Functions: types and its uses, Differentiation of a Function; partial and total. Maxima and Minima. Elasticity; Equilibrium of a firm and consumer; Mathematical relationships among total, marginal and average cost and revenues; constrained optimization problem; Application of differential calculus.	10
<b>Unit III: Integration and its Application</b>  Integration of a function, rules of integration, its application, consumer's	6

and producer's surplus, Differential Equation: selected first and second order equations, selected applications.	
<b>Unit IV: Linear Programming Problem</b> Elements of Input-output analysis and Linear Programming; Simple static model, Linkages, Concept of linear programming — Graphic Method.	6
<b>Unit V: Mathematics of Finance</b> Rates of interest-nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds.	10

**Textbooks:**

1. Singh J. K. Business Mathematics. Himalaya Publishing House.
2. Thukral, J. K. (latest). Business Mathematics, Mayur Publication.

**Reference Books and Supplementary Resources:**

1. Anthony, M. & Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.
2. Ayres, F. (Jr). Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Sharma, J. K. Business Mathematics. ANE Books Pvt. Ltd. New Delhi.
4. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
5. Soni, R.S. Business Mathematics. Pitambar Publishing House.
6. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.

## BCOM1011: ADVANCED FINANCIAL ACCOUNTING

**Course Description:** Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. This course of advanced financial accounting focuses on preparation of accounting for branches and departments. Imparts skills for recording various kinds of business transactions and treatment of Partnership accounting.

### Course Outcomes:

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

1. Define Hire-purchase and installment payment systems and prepare necessary ledger accounts under different methods and circumstances.
2. Identify the accounting records and related aspects to be made in Consignment Accounting
3. Analyze a set of financial statements under different methods in Joint Venture Accounting
4. Develop an ability for preparing departmental and Branch Accounts
5. Design various Ledger accounts in case of insolvency of partner(s); and distribution of cash in case of dissolution of partnership.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Accounting for Hire Purchase &amp; Instalment Systems</b> Hire Purchase: The System and its Operation, Analysis of Installment from Accounting View Point, Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books, Hire Purchase Trading Account. (instead of this include Complete repossession) Installment System: System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System.	10
<b>Unit II: Consignment Accounts</b> Features, Accounting treatment in the books of the consignor and consignee, Valuation of Stocks, Invoicing and goods at higher price including overriding commission, normal and abnormal loss	8
<b>Unit III: Joint Venture Accounts</b> Joint Venture A/c: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	6
<b>Unit IV: Department and Branch Accounts</b> Meaning, Basis of allocation of Expenses and income/receipts, Inter	10

Department transfer: At cost Price, at Invoice Price, Stock Reserve, Departmental Trading and Profit Loss Account, Balance Sheet Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method	
<b>Unit V: Dissolution of Partnership Firm</b> Accounting for simple dissolution, Application of rule in case of Garner Vs. Murray in case of insolvency of partner(s), Piecemeal distribution in case of sale of firm to company	6

**Text Books:**

1. Monga, J.R. Financial Accounting-II: Concepts and Applications. Mayoor Paper Backs, New Delhi.

**Reference Books and supplementary resources:**

1. Madhu, V., (2012). Financial and Management Accounting. Excel Books, New Delhi.
2. Bhattacharyya, A. K., (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Rajasekran (2012). Financial Accounting. Pearson Education, 1/e.
4. Bhattacharya, S.K. & Dearden, J., (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
5. Glautier, M.W.E. & Underdown, B., (2012). Accounting Theory and Practice. Pearson Education.



## BCOM1012: CORPORATE LAWS

**Course Description:** The course will enable students to develop awareness about Corporate Law in conformity with the provisions of Companies Act, along with recent amendments in the companies Act. This course is designed to enhance the legal literacy of students by developing a body of legal knowledge and honing legal instincts that will help business leaders attain a competitive edge and promote long-term success.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Appraise the corporate law and how it governs the day to day affairs of companies.
2. Analyze the framework of Business law and how it applies to the global market.
3. Explain how corporate law provisions influence the organization.
4. Identify and evaluate contemporary legal issues.
5. Elaborate the fundamentals of business laws as they relate to businesses and society.

### Course Content

UNIT	Number of lectures
<b>Unit I: Formation of company</b> Characteristics of a company, concept of lifting of corporate veil, Types of companies, association not for profit, illegal association, promoters and their legal position, Pre-incorporation contract and Provisional contract, Memorandum of association, Article of association, Doctrine of Constructive Notice and Indoor management ,Prospectus, Book Building	8
<b>Unit II: Corporate Management and corporate meeting:</b> Members, shareholders their right and duties Director, classification of director, disqualification, appointment, legal position, power and duties, disclosures of interest, removal of director, board meeting Meeting other managerial personnel and remuneration. Types of Meeting, convening and conduct of Meeting, Motion, resolution, Kinds of resolutions	14
<b>Unit III: Capital structure :</b> Share capital, issue, allotment, forfeiture of share demat of share, transmission of share, Buy back of share, share certificate, share warrant, dividend and issue of bonus share.	4
<b>Unit IV: Investigation and winding up</b>	6

Investigation, Procedure of Investigation, Meaning of winding up, Modes of winding up, Powers and duties of Liquidator.	
<b>Unit V: Emerging issues in company Law</b> One Person company (OPC), Small company, Producer company, Postal Ballot, Director Identity Number (DIN), Corporate Identity Number(CIN),MCA-21,online filling documents and online registration, NCLT, Limited liability Partnership(LLP),Insider Trading, Rating Agencies, Business Ethics ,Corporate governance.	8

**Textbooks:**

1. Ramaiya A. Guide to the Companies Act. Wadhwa& Co., Nagpur.

**Reference Books and supplementary resources:**

1. Kuchal, M.C. Modern India Company Law. ShriMahavir Books, Noida.
2. Kapoor, N.D. Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000.
3. Bagrial A.K. Company Law. Vikas Publishing House, New Delhi.
4. Sharma J. P. An Easy Approach to Corporate Laws. ANE Books Pvt. Ltd., New Delhi.
5. Manual of Companies Act, Corporate Laws and SEBI Guidelines. Bharat Law House, New Delhi.

## BCOM2013: ORGANISATIONAL BEHAVIOUR

**Course Description:** The study of organizational behaviour enables understanding and explanation of how and why people behave the way they do in organizations and what impact organizations have on people's behaviour. This course will introduce a number of different theories, models and practices as applied to a variety of work contexts and encourage critical exploration of their usefulness in relation to organizational behaviour. It will provide you with the opportunity to apply theoretical content to your personal styles and behaviour and to combine these into a considered and practical approach.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Define various disciplines contributing to the field of Organizational Behavior and to develop cognizance of the importance of human behavior.
2. Explain and evaluate the key assumptions on which behavior in organizations is currently managed and assess the effect of these ideas on employee attitudes and actions.
3. Apply problem solving and critical thinking abilities to analyse the kinds of choices available for developing alternative organizational behavior approaches in the workplace
4. Judge complexities and uncertainties of organizational behavior by examining your own role in the light of experience of real-time problem settings.
5. Select related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

### Course contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Concept and nature of Organizational behavior; Contributing disciplines to the field of O.B.; O.B. Models; Need to understand human behavior; Challenges and Opportunities.	8
<b>Unit II: Individual &amp; Interpersonal Behavior</b> Biographical Characteristics; Ability; Values; Attitudes- Formation, Theories, Organization Related Attitude, Relationship between Attitude and Behavior; Personality – Determinants and Traits; Emotions; Learning-Theories and Reinforcement Schedules, Perception –Process and Errors. Interpersonal Behaviour: Johari Window; Transactional Analysis – Ego States, Types of	8

Transactions, Life Positions, Applications of T.A.	
<b>Unit III: Group Behaviour &amp; Team Development</b> Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter Group Behaviour; Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams.	8
<b>Unit IV: Motivation</b> Concept, Significance and Theories of Motivation, Motivation & Behaviour, Motivation at Work, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.	8
<b>Unit V: Organizational Culture and Conflict Management</b> Organizational Culture- Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, Types, Process and Resolution of Conflict; Managing Change; Resistance to Change, Planned Change. Managing Across Cultures; Empowerment and Participation.	8

**Textbooks:**

1. Robbins, S.P. & Sanghi, S., (2009). Organizational Behaviour. Pearson Education.
2. Singh, K., (2012). Organizational Behaviour: Text and Cases. Pearson Education, 1/e.

**Reference books and supplementary resources:**

1. Luthans, F. (2008). Organizational Behavior. McGraw Hill Education, New Delhi, 11/e.
2. Mirza, S., (2003). Organizational Behavior. McGraw Hill Education, 1/e.
3. Mcshane, S., Glinow, V. & Sharma, R. (2008), Organisational Behaviour, 4th Edition, McGraw Hill Education.

## BCOM2014: COST ACCOUNTING

**Course Description:** This course will concentrate on the examination of the concepts, theories, principles, and practices of cost accounting; development of quantitative and qualitative methods for analyzing raw data to provide useful decision-making information; and exploration of the use of various cost accounting techniques that support the business decision-making process.

### Course Outcomes:

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

1. Discuss the basic concepts of cost accounting.
2. Develop an understanding of the cost decision making situations.
3. Analyze the costs for materials, labour and overheads.
4. Apply various methods of costing in different business situations.
5. Design the cost and financial accounts.

### Course Content:

Units	Number of Lectures
<b>Unit I: Introduction</b> Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.	6
<b>Unit II: Materials/ Inventory Control</b> Concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.	10
<b>Unit III: Labour and Overheads</b> Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits. Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.	12
<b>Unit IV: Methods of Costing</b> Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).	8
<b>Unit V: Accounting Systems</b>	4

**Textbooks:**

1. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.

**Reference Books and supplementary Resources:**

1. Shukla, M.C., Grewal, T.S. & Gupta, M. P. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Jain , S.P. & Narang, K. L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
4. Usry, M. E. & Lawrence, H. H. Cost Accounting: Planning and Control. South Western Publishing Co.
5. Horngreen, C. T., Foster, G. &Dattar, S. M. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.

## BCOM2015: INCOME TAX LAW AND PRACTICE

**Course Description:** This course provides a sound introduction to the policies and principles of income taxation. The main focus will be on the concepts of assessable income and allowable deductions. The course also includes an overview of the principles relating to constitutional aspects of taxation, the taxation of capital gains and losses, control of tax avoidance, tax administration and tax collection.

### Course Outcomes:

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

1. Identify how taxation law is administered.
2. Develop an understanding of the exempted incomes and residential status of an individual.
3. Calculate the income of an individual under various heads.
4. Compute the Total Income of an individual and firm.
5. Explain the practical applications of filing income tax returns.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax	6
<b>Unit II: Residential Status</b> Scope of total income based on residential status and exempted income under section 10 for specified assesses.	6
<b>Unit III: Computation of income under different heads</b> Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources.	18
<b>Unit IV: Total income and tax computation</b> Income of other persons included in assessee total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms and Tax liability of an individual and firm.	6
<b>Unit V: Preparation of return of income:</b> PAN, Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of compulsory online filing of returns.	4

### Textbooks:

1. Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.

**Reference books and supplementary resources:**

1. Ahuja, G. & Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Chandra, M., Goyal, S. P. & Shukla, D. C. Income Tax Law and Practice. Pragati Prakashan, Delhi.
3. Pagare, D. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
5. Singhania, V. K. & Singhania, K. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.



## BCOM 2016: CORPORATE GOVERNANCE AND ETHICS

**Course Description:** Today the financial success is not the sole criterion to measure the performance of a business organization rather its performance is also judged by non financial parameters. This course is designed to discuss all these governance issues in detail which arise in corporate framework and emphasize on the importance of business ethics, corporate governance and corporate social responsibility.

### Course Outcomes:

On the successful completion of the course the students will be able to:

1. Define the concept and importance of corporate responsibility and business ethics.
2. Evaluate concept of and its significance corporate governance for any organization.
3. Develop an understanding of the privacy in workplace and sexual harassment laws.
4. Appraise the framework governing insider trading, whistle blowing, clause 49.
5. Identify common factors in all the corporate scandals and measure undertaken to control such factors.

### Course Contents:

Unit	Number of lectures
<b>Unit I: Introduction to Business Ethics</b> Concept and Scope of Management, Functions of Management, Progress in Management area, Process of Planning, Delegation, Decentralization & Staffing, Nature & Scope of Organizational behavior, Predecessors of OB, Subsequent phases of Hawthorn Studies, Emerging Challenges in OB.	4
<b>Unit II: Principles and Theories of Business Ethics</b> Principles of business ethics, Characteristics of ethical organization, Theories of business ethics, Globalization and Business ethics, Stakeholders' protection.	6
<b>Unit III: Managing Ethical Behavior</b> Individual influences on ethical behavior, Organizational influences on ethical behavior, creating an ethical organization, Designing Policies: Corporate codes of conduct, Privacy in the workplace, Sexual	8

harassment.	
<p><b>Unit IV: Corporate Governance and Codes and Standards</b></p> <p>Conceptual framework of corporate and corporate governance, Insider trading, Rating agencies, Whistle blowing, Corporate governance reforms, Initiatives in India including clause 49</p> <p>Major corporate scandals in India and abroad, Guidelines and codes of best practice in developing and emerging markets.</p>	14
<p><b>Unit V : Corporate Social Responsibility</b></p> <p>CSR: Concept and need, Arguments for and against, Strategic Planning and corporate social responsibility, Corporate philanthropy, CSR and corporate sustainability, CSR and business ethics, CSR and corporate governance, Environmental aspect of CSR, CSR models, Drivers of CSR, Important CSR initiatives in India.</p>	8

**Textbooks:**

1. Fernando, A. C. Corporate Governance- Principles, Policies and Practices.
2. Bhanu Murthy, K. V. & Krishna, U. Politics Ethics and Social Responsibilities of Business, Pearson Education, 2010.

**Reference Books and supplementary Materials:**

1. Sharma J. P. Corporate Governance, Business Ethics & CSR. Ane Books Pvt. Ltd.
2. Mallin, C. A. Corporate Governance. Oxford University Press (Indian Edition).

## BCOM2017: AUDITING

**Course Description:** The aim of this course is to introduce students to the basic concepts of auditing and their application in the functional areas in an organization. The framework within which the auditing profession in India functions is also covered. This includes the standards, guidelines and other professional and legal pronouncements relevant to the profession.

### Course Outcomes:

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

1. Examine the latest knowledge of auditing and understand the latest tools and techniques in internal & external auditing.
2. Identify, in general terms, the procedure involved in auditing and other assurance services.
3. Analyze the regulatory requirements of conducting audit of limited companies and discuss the form, content and importance of auditors' reports provided at the end of the audit or assurance service.
4. Develop the understanding of the features of some special areas of audit.
5. Discuss current developments in auditing and other assurance services.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Meaning, Objects, Basic Principles and Techniques. Classification of Audit. Audit Planning: Internal Control – Internal Check and Internal Audit.	8
<b>Unit II: Audit Procedure</b> Vouching and verification of Assets & Liabilities.	7
<b>Unit III: Audit of Limited Companies</b> Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.	10

Audit Committee, Auditor's Report: Contents and Types. Auditor's certificates.  Emphasis on Companies (Auditors Report) order, 2016 (CARO – 2016), Liabilities of Statutory Auditors in case of non-compliance.	
<b>Unit IV: Special Areas of Audit</b>  Special features of Cost audit, Tax audit and Management audit.	7
<b>Unit V: Recent Trends in Auditing</b>  Basic considerations of audit in EDP Environment, Relevant Auditing and Assurance Standards (AASs).	8

**Textbooks:**

1. Singh, A. K. & Gupta L (2010). Principles of Auditing. Mayur Paperbacks, Noida.

**Reference books and supplementary resources:**

1. Tandon, B. N., Sudharsanam, S. & Sundharabahu, S.. A Handbook of Practical Auditing. S. Chand & Co. Ltd., New Delhi.
2. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
3. Gupta, K. & Arora, A. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
5. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.

## BCOM2018: CORPORATE ACCOUNTING

**Course Description:** Corporate Accounting plays a vital role as an information system for monitoring, problem-solving and decision-making related to a company. However, the first step is to generate and present information in a useful manner. In recognition of this corporate accounting, course focuses on the accounting of shares & debentures, preparation of financial statements, valuation of shares & goodwill & M&A.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Develop a thorough understanding of corporate accounting & Accounting treatment for Share capital & Debentures.
2. Define the financial statements of a company.
3. Ascertain the value of Goodwill and Shares of a company by different methods
4. Illustrate an accounting treatment in case of internal reconstruction of companies
5. Solve problems related to Amalgamation, Absorption & External reconstruction

### Course Contents:

Units	Number of Lectures
<b>Unit I: Accounting for Shares &amp; Debentures</b> Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Reissue of Shares, Buy-back of Shares, Redemption of Preference Shares. Accounting for Debentures: Issue and Redemption of Debentures (Various Methods)	10
<b>Unit II: Preparation of Final Accounts</b> Preparation of Final Accounts of a company as per Company Act, 2013 Schedule III, Legal Requirements Divisible Profits, Managerial Remuneration, Profit before Incorporation.	6
<b>Unit III: Valuation of Shares &amp; Goodwill</b> Valuation of Share: Need for Valuation, Method of Valuation of Share, Intrinsic Value Method, Yield Method, Fair Book Value Method, Valuation based on P/E Ratio. Valuation of Goodwill: Meaning, Factors affecting goodwill, Method of Valuing Goodwill-Simple Profit Method, Super Profit Method, Capitalization Method, Annuity Method, Weighted Average Profit Method	10
<b>Unit IV: Internal Reconstruction of Companies</b> Internal reconstruction: Concepts and Accounting Treatment (excluding	5

scheme of reconstruction)	
<b>Unit V: Amalgamation, Absorption and External Reconstruction</b> Forms of Amalgamation and its Motive, Types of Amalgamation, Purchase Consideration Methods, Amalgamation in the form of Merger and Purchase, Absorption, AS – 14 (Simple Problems Only)	9

**Textbooks:**

1. Hanif & Mukherjee; Corporate Accounting; Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.

**Reference books and supplementary resources:**

1. Monga, J. R. Basic Corporate Accounting, Mayur paperbacks, New Delhi
2. Sehgal, A. and Sehgal, D. Advanced Accounting, Volume II, Taxman, New Delhi
3. Maheshwari, S.N. and Maheshwari, S.K. Corporate Accounting, Vikas Publication, New Delhi

## BCOM2019: INTERNATIONAL BUSINESS

**Course Description:** In today's world every business organization is either an international business organization or it aims to be one. This course is designed to introduce to the students with the concepts and theoretical background of international business. It covers the important international trade organizations and regional economic groupings. The course also focuses on the environment faced by and important decisions taken by an MNC.

### Course Outcomes:

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

1. Explain the international business and modes to expand business in host countries.
2. State the international business environment and their implication in business decision making.
3. Define the theories of international trade and international organization objective.
4. Discuss the regional economic cooperation and their benefit to member countries.
5. Identify the ways for promotion of foreign trade.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to International Business</b> International business, Modes of doing international business, complexities of international business, Impact of globalisation on international business, International business Vs. domestic business, Stages in the life of an MNC.	8
<b>Unit II: International Business Environment</b> International Business and its Environment: Geographic, Economic, Political, Demographic, Socio-Cultural and Legal Environment.	8
<b>Unit III: International Trade &amp; International Organizations</b> Theories of international trade – an overview, Commercial policy instruments - tariff and non-tariff measures, Balance of payment account and its components, Objectives, structure and functioning of WTO, UNCTAD, World Bank and IMF.	8
<b>Unit IV: Regional Economic Co-operation &amp; Business Decisions</b> Various forms of regional economic cooperation, Integration Efforts among countries in Europe, North America and Asia, International marketing, finance, production, and human resource decisions.	8
<b>Unit V: Promotion of Foreign Trade</b> Foreign trade promotion measures and organizations in India, Special economic zones (SEZs) and 100% export oriented units (EOUs),	8

Measures for promoting foreign investments into and from India, Financing of foreign trade and payment terms.	
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**Textbooks:**

1. Cherunilam, F. International Business: Text and Cases, Prentice Hall of India.

**Reference Books and supplementary Resources:**

1. Hill, C. W.L. & Jain, A. K. International Business. New Delhi: TataMcGraw-Hill.
2. Daniels, J. D., Radebaugh, L. H. and Sullivan, S. P. International Business, Pearson Education Pvt. Ltd.
3. Justin, Paul. International Business. Prentice Hall of India Ltd.
4. Czinkota, M. R., Ronkainen, I. A. & Moffett, M. H. International Business. The Dryden Press.



## BCOM2020: MANAGEMENT ACCOUNTING

**Course Description:** This course covers basic topics of management accounting and introduces a business management approach to the development and use of accounting information. In today's competitive marketplace, an excellent internal accounting system is essential for organizations to make better decisions. This course covers firms' internal accounting systems and their use in decision-making, planning, and control. Major topics include cost classification, cost behavior, cost-volume-profit analysis, budget and variance analysis, and decision-making.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Identify the scope of Management Accounting and examine the trends in this area.
2. Analyze the managerial accounting information to make decisions.
3. Discuss the significance and application of Standard Costing as a tool of cost control.
4. Design an operating budget and understand where and how to acquire the necessary information.
5. Develop Proficiency and knowledge in students to interpret the financial statements accurately.

### Course Content

Units	Number of Lectures
<b>Unit I: Introduction to Management Accounting</b> Origin, Concepts, Nature, scope, functions, and principles. Difference between financial, cost and management accounting, Changing the role of management accounting and recent developments.	6
<b>Unit II: Marginal Costing</b> Concepts-meaning, definitions, and elements of cost, Concept of Marginal costing, Cost –volume –Profit analysis - Marginal costing and its Application for decision making.	8
<b>Unit III: Standard costing</b> Standard Costing and Variance Analysis, Activity Based Costing: Concepts and implementation, Responsibility Accounting.	8
<b>Unit IV: Budgetary Control</b> Definitions, Classification of budgets, ZBB Master budgets-Preparation of various types of budgets-Steps in Budgetary control	8
<b>Unit V: Financial Analysis</b> Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages, Ratio Analysis, Fund Flow and Cash Flow	10

<p>Analysis.</p> <p><b>Ratio Analysis:</b> Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios.</p> <p><b>Funds &amp; Cash Flow Analysis:</b> Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement</p>	
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**Textbooks:**

1. Singh, S. K. and Gupta L. (2010). Management Accounting – Theory and Practice. Pinnacle Publishing House.

**Reference Books and supplementary Resources:**

1. Lal, J. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
3. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.
5. Shukla, M.C., T.S. Grewal& Gupta, M.P. Cost Accounting, Text and Problems.S. Chand & Co. Ltd., New Delhi.
6. Jhamb, H.V. Management Accounting. Ane Books Pvt. Ltd. New Delhi.
7. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
8. Jain, S.P. & Narang, K.L. Cost Accounting, Principles, and Methods. Kalyani Publishers, Jalandhar.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

## BCOM2021: FINANCIAL MANAGEMENT

**Course Description:** Finance is the backbone of any business organization. Financial management includes planning of financial resources, designing an optimum capital structure and effective utilization of financial resources through the analysis of cost of capital and capital budgeting tool. Financial management concerns the procurement, allocation, and control of financial resources of a firm. This course provides students with the opportunity to study various concepts, theories and techniques of financial management and to explore their application through case studies and problem solving.

### Course Outcomes:

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

1. Develops an understanding of the conceptual framework of financial management.
2. Calculate the common investment criteria and project cash flows associated with corporate project evaluation.
3. Apply measures of the cost of capital and financial leverage to form long-term financial policies for business
4. Describe the common factors influencing dividend policy.
5. Develops an Understanding of the concept of working capital and its management.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Financial Management:</b> Nature and Scope of Financial Management, Finance functions, Role of finance manager, Financial goal: Profit maximization vs wealth maximization, Concept of agency and agency problem. Time Preference for money, Computation of future value and the present value of lump sum and annuity Capital recovery and sinking fund.	6
<b>Unit II: Financing Decision:</b> Cost of capital- Debt, Preference Shares, Equity Shares, Weighted Average Cost of Capital (WACC), Concept of capital structure and optimum capital structure, Theories of Capital structure- Net Income (NI) Approach, Traditional Approach, Net Operating Income (NOI) Approach. Leverage analysis- Operating, Financial and Combined Leverage. EBIT-EPS Analysis. The CAPM Approach, Adjusting the cost of capital for risk, International Dimensions in cost of capital.	10

<b>Unit III: Investment Decision:</b> Concept of capital budgeting, Types of capital budgeting decisions, Techniques of capital budgeting: Payback, ARR, NPV, PI, and IRR methods.	8
<b>Unit IV: Dividend Decision:</b> Concept of dividend and dividend policy, Types of dividend, Determinants of dividend policy, Theories of dividend- Walter Model, Gordon Model, and M-M Hypothesis.	8
<b>Unit V: Working Capital Management:</b> Concept and types of working capital, Operating cycle, Financing of working capital. Working capital management: cash management, receivables management, and inventory management.	8

**Textbooks:**

1. Singh, J.K, (2013). Financial Management-Theory and Practice. Galgotias Publishing Company New Delhi.

**Reference books and supplementary resources:**

1. Srivastava, R. & and Mishra, A. K., Financial Management. Oxford Publishing House, 2/e.
2. Pandey, I. M. Financial Management, Vikas Publication, 10/e.
3. Chandra, P. Financial Management, TMH.
4. Van Horne. Financial Management. Prentice Hall of India.
5. Khan and Jain. Financial Management. TMH.

## BCOM2022: ECONOMIC DEVELOPMENT & POLICY IN INDIA

**Course Description:** This course will first look at the economy through the lens of the people: the demographics, cast system and business ethics and culture of the society. Secondly, we will examine the role that public services such as education, infrastructure and rural development have played in the country's growth. Lastly, we will consider select industries that have played an important role in the country's growth: including technology, pharmaceuticals, telecom, agriculture, BPO and microfinance.

### Course Outcomes:

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

1. Develop an understanding of the issues in Growth, Development and Sustainability
2. Explain the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
3. Analyze the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
4. Describe the issues in Growth, development and sectoral changes
5. Explain the sectoral trends and issues in India

### Course Contents:

Units	Number of Lectures
<b>Unit I: Basic Issues in Economic Development</b> Concept and Measures of Development and Underdevelopment; Human Development.	4
<b>Unit II: Basic Features of the Indian Economy at Independence:</b> Growth and composition of national income. The agrarian scene and industrial structure. Demographic Constraints: Interaction between population change and economic development.	6
<b>Unit III: Strategy of economic Development</b> The evolution of planning and import substituting industrialization. Economic reform and liberalization. Changes in policy perspectives and institutional framework after 1991.	6
<b>Unit IV: Growth, Development and Structural Change</b> The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Occupational structure, the Institutional Framework, Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian	12

relations and for regulating concentration of economic power. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.	
<b>Unit V: Sectoral Trends and Issues</b> <b>Agriculture:</b> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. <b>Industry and Services:</b> Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital. <b>Foreign Trade and balance of Payments:</b> Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance.	12

### Text Books

1. Todaro, M. P. & Smith, S. C. Economic Development.
2. Kapila, U. Indian Economy, Academic Press.

### Reference Books and Supplementary Resources

1. Charles, B. India Independent. Chapters 1, 2 and 3.
2. Patnaik, P. Some Indian Debates on Planning, in Byres, T. J. (ed.), ‘The Indian Economy: Major Debates since Independence’, OUP.
3. Ahluwalia, M. 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. Nagaraj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly. pp. 2831-39.
5. Ray, S. K. Land Systems and its Reforms in India. Sections II & III, Indian Journal of Agricultural Economics, 51, (1 & 2).

## BCOM2023: MARKETING MANAGEMENT

**Course Description:** This course focuses on the marketing concept, the role of marketing in the organizations and the role of marketing in society. It explains the nature and purpose of marketing, followed by the fundamentals of each of the most important marketing tasks. It analyses the business need for customer orientation, the evaluation of markets and the targeting of market opportunities. It offers a complete introduction to professional marketing thought and action.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Identify the theory of marketing and develop a feasible marketing plan process.
2. Examine the role of market segmentation in achieving strategic marketing goals.
3. Build the combination of marketing elements to achieve the desired objectives.
4. Determine how to create the appropriate mix of elements in the promotional strategy.
5. Discuss the concept of marketing strategy formulation and implementation.

### Course Content:

Unit	Number of Lectures
<b>Unit I: Basic Concepts and Marketing Environment:</b> Meaning, Nature and Scope of Marketing; Marketing Management Process; Concept of Marketing Mix; Market Analysis: Understanding Marketing Environment, Consumer Behavior and Organization Buyer Behavior, Marketing Research	10
<b>Unit II: Market Planning &amp; Analysis</b> Segmentation, Targeting & Positioning (In-Company analysis & competitor analysis)	10
<b>Unit III: Marketing Mix &amp; related Marketing Decisions</b> Product Concept; Types of Products, Major Product Decisions, Brand Management; Product Life Cycle, New Product Development Process, Marketing of Services, Pricing Decisions, Determinants of Price, Pricing Process, Policies and Strategies, Communication Process.	10
<b>Unit IV: Marketing Promotional Tools</b> Promotion Tools-Advertising, Personal Selling, Publicity and Sales Promotion; Distribution Channel, Decisions-Types and Functions of Intermediaries, Selection and Management of Intermediaries.	5
<b>Unit V: Emerging trends in Marketing</b> Cultivating customer relationships, Emerging Trends and Issues in	5

Marketing: Consumerism, Rural Marketing, Social Marketing, Direct and Online Marketing, Green Marketing, Marketing performance & control, Rural Marketing, International Marketing, Direct & Online Marketing.	
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**Textbooks:**

1. Kotler, P. (2017). Marketing Management: Analysis, Planning, Implementation & Control. Prentice-Hall of India.

**Reference Books and supplementary resources:**

1. Kotler, Armstrong, Agnihotri & Haque Principles of Marketing- A South Asian Perspective. Pearson Education, New Delhi, 13/e.



## BCOM2024: BUSINESS ENVIRONMENT

**Course Description:** The purpose of this course is to acquaint students with various laws, forces and regulatory measures governing business operations in India and also to familiarize with the nature and dimensions of evolving business environment in India to influence managerial decisions. This course provides an understanding of global political, economic, social, technological and ecological relations, associated international institutions, and their implications for a business.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Determine the importance of globalization and its impact on international business.
2. Discuss the development of different international political economies.
3. Explain the impact of international institutions and organisations on international business.
4. Develop a broad understanding of international trade theory and trade policy instruments and implications for international business.
5. Evaluate and assess opportunities and threats arising in the international environment.

### Course Contents:

Units	Number of Lectures
<b>Unit I : An Overview of Business Environment</b> Type of Environment-Internal, External, Micro and Macro Environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Objectives and the Uses of Study, Process and Limitations of Environmental Analysis.	8
<b>Unit II: Economic, Socio-Cultural and Political Environment</b> Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, Social Audit, Business Ethics and Corporate Governance. Political Environment: Functions of State, Economic Roles of Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.	9
<b>Unit III: Business Environment in India</b>	9

Trade problems of Developing Countries, Economic Planning – Needs and Objectives of Various Five Year plans, Niti aayog, Green Revolution, Industrial Policy of 1956 and 1991, MRTP Act 1969, Foreign Investment Policy – FERA, FEMA.	
<b>Unit IV: Factors Effecting Business Environment</b>  Cultural and International Business, Social, Ecological and Legal Environment, Eurocurrency market, International Investment – FDI & FII	9
<b>Unit V: Trade Policy and International Institutions</b>  Free trade and protection, Optimum tariff, Quota, Dumping, Export Promotional Measures, Meaning and Levels of Economic Integration, European Union, SAARC, ASEAN, Cartels, MNC's and international trade, IMF, World Bank (IBRD), Role and Function of WTO	10

**Textbooks:**

1. Saleem, S. (2010). Business Environment, Pearson Education House, New Delhi, 2/e.

**Reference books and supplementary resources:**

1. Cherunilam, F. (2007). Business Environment - Text and Cases. Himalaya Publishing House.
2. Aswathappa, K., (2000). Essentials of Business Environment. Himalaya Publishing House, 7/e.
3. Worthington, I. & Britton, C. (2009). Business Environment. Pearson Education.

## BCOM2025: HUMAN RESOURCE MANAGEMENT

**Course Description:** The purpose of this course is to bring out issues involved in the management of human resource (HRM), both from current theory as well as practice. The course will examine human at work and discuss various aspects which are basic to human motivation at work and in fulfilling career aspirations within organisations. HRM involves various issues right from selection-placement to performance appraisal, salary-career management and training, etc. of employees in organizations.

### Course Outcomes:

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

1. Examine the evolution and challenges of Human Resource management in a global environment.
2. Explain the various dimensions of the acquisition of human resources.
3. Develop an insight into the managerial skills required to effectively manage and develop people in an organization.
4. Demonstrate the knowledge of compensation plans and benefit programs appropriate for various types of organizations and understand the dynamics of Industrial relations.
5. Elaborate an understanding of international HRM and related current issues.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management verses HRM, Challenges and new trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.	6
<b>Unit II: Acquiring Human Resources</b> Objectives and Process HR Planning, Job Analysis - Job Description and Job Specification, Recruitment - Sources and Process, Selection Process- Tests and Interviews, Placement and Induction, Job Changes- Transfers, Promotions, Demotions, and Separations.	8
<b>Unit III: Developing Human Resources</b> Concept, Importance, and Types of Training, Methods of Training, Designing a	

Training Program, Evaluation of Training Effectiveness, Performance and Potential Appraisal- Concept and Objectives, Traditional and Modern methods of Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.	8
<b>Unit IV: Compensation and Industrial Relations</b>	
Types of Compensation, Job Evaluation – Concept, Process , and Significance, Components of Employee Remuneration – Base and Supplementary compensation, Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.	12
<b>Unit V: Current Issues in HRM</b>	
Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter-Country Differences, Dual Career Couples, Employee and Ergonomics.	6

**Textbooks:**

7. Chhabra T.N, Human Resource Management, Sun India Publications, New Delhi.

**Reference books and supplementary resources:**

1. Aswathappa K., Human Resource Management, McGraw Hill Education.
2. Durai, P. (2013). Human Resource Management, Pearson Education.
3. Rao, V.S.P. Human Resource Management: Text and Cases. Excel Books.
4. Bohlander, Snell & Sherman (2012). Human Resource Management. Thomson Press.

## BCOM2026: RESEARCH METHODOLOGY IN BUSINESS

**Course Description:** Effective compensation and reward system is necessary to attract, retain and motivate employees. This course has designed to familiarize the students with the concepts, principles and practices of compensation management. It talks about various components of compensation and rewards, parties involved in compensation system, and the principles of designing and implementing an effective compensation and reward system.

### Course Outcomes:

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

1. Describe the basics of Research and various other Related Concepts.
2. Design, Implement, Research Programme in Business Fields.
3. Develop Analytical Approach in Analysing Data.
4. Apply Various Statistical Tools to Analyse Data.
5. Construct a methodology to enable Good Research Report Writing.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Research Methodology</b> Introduction to research methodology– meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research.	6
<b>Unit II: Hypothesis</b> Hypothesis –Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size.	6
<b>Unit III: Measurement &amp; Scaling Techniques</b> Measurement & scaling techniques – Data collection – methods, Formulation of Questionnaires, Techniques of Data Analysis, testing validity and reliability.	8

<p><b>Unit IV: Processing of Data</b></p> <p>Processing of data – Editing, coding, classification &amp; tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS).</p>	12
<p><b>Unit V: Interpretation and Report Writing</b></p> <p>Interpretation and Report Writing – meaning &amp; precautions in interpretation, types of reports – style &amp; conventions in reporting – steps in drafting of report.</p>	8

**Textbooks:**

1. G. C. Ramamurthy, Research Methodology, Dreamtech Press.

**Reference Books and supplementary Resources:**

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing.
2. William C. Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G. Murdick, Business Research – Concepts & Practice, International text book Company.
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology.

## BCOM 3027: ACCOUNTING FOR BUSINESS DECISIONS

**Course Description:** This course focuses upon the use of financial and related information for making plans and strategies, taking strategic and operational decisions, and performance evaluation. It helps management in evaluating different decision alternatives and measuring success in relation to business mission, goals and strategies. In this complex and changing business environment organizations have to take adequate steps to face major challenges and to formulate appropriate strategies to keep pace with the changing environment.

### Course Outcomes:

On the completion of the course, the student will be able to:

1. Analyze the Differential costing techniques to make decisions.
2. Apply Activity based costing in allocation of costs than the traditional methods.
3. Develop an understanding of the practical application of Responsibility Accounting and Return on Investment on improving the division's performance.
4. Evaluate the concept of transfer pricing and the methods of measuring performance in relation to divisions.
5. Appreciate the scope of Strategic Management Accounting.

### Course Contents:

Units	No. of Lectures
<b>Unit I: Differential Costing: An Aid To Decision Making</b> Nature and scope of Differential Costing, Decision making process, Applications of Differential costing – Make or Buy, Accept or Reject Special Order, Add or Drop Product, Sell or Process, Operate or Shutdown, Lease or Sell, Expand or Reduce Capacity, reduce or Maintain Price.	8
<b>Unit II: Activity Based costing</b> Concept of Activity Based Costing, Comparing ABC with Traditional Costing System, Stages and Flow of Costs in ABC, Cost Drivers, Advantages and Limitations of ABC, Practical Problems on ABC, and ABC in Service Organizations.	8
<b>Unit III: Performance Measurement in Divisionalised Companies</b> Concept of Divisionalisation, Responsibility Accounting- Principles of responsibility accounting, and Types of responsibility centers, Preparation of Responsibility Reports. Measures Divisional Performance- Variance Analysis, Contribution Margin, Net Profit, Return on Investment and Residual Income, Practical Problems, Non-	8

Financial Measures of Performance.	
<b>Unit IV: Transfer Pricing</b> Concept, Objectives and Requisites of Sound Transfer Pricing System, Methods of Transfer Pricing – Cost based pricing, market based pricing, Negotiating Pricing and Dual rate Pricing. Disadvantages of Transfer Pricing	8
<b>Unit V: Strategic Management Accounting</b> Meaning of Strategic Management Accounting, Techniques of Strategic Management Accounting – Balance Scorecard, Life Cycle Costing, Just in Time, Bench Marking and Kaizen Costing.	8

### **Text books**

1. Charles T. Hongreen, Garry L. Sudem and William O. Stratton , Introduction to management Accounting, New Delhi, Prentice Hall of India Ld.

### **Reference books and supplementary resources**

1. Jawahar Lal, Advanced Management Accounting, S.Chand Publications, New Delhi
2. MA Sahaf, “Management Accounting Principles and Practices”, Vikas Publishing House Pvt Ltd, Delhi
3. Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
4. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.
6. Shukla, M.C., T.S. Grewal& Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
7. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
8. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
9. Jain, S.P. & Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.



## BCOM3028: FINANCIAL MARKETS AND INSTITUTIONS

**Course Description:** This course provides a deep understanding of various financial institutions and markets in India that exist in an economic system. Students will be able to know about the functioning of Indian financial system and develop a sound understanding of various concepts, tools and techniques related to financial institutions and markets. The students will be conversant with the latest trends and happenings in the context of not only Indian but globalised financial markets also. The course further deals with the day to day changes in the financial markets and provides students with insights about the structure, working and organization of the Indian financial institutions.

### Course Outcomes:

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

1. Understand the role and functioning of financial institutions and markets.
2. Articulate the structure and impact of regulatory considerations on Indian financial institutions.
3. Understand and apply various tools and techniques to manage financial institutions.
4. Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
5. Differentiate and understand concept of Merchant Banking and to evaluate investment performance and portfolio revision technique.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Financial markets</b> Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system, Money and capital markets Money market- meaning, constituents, functions of money market; Money market instruments- call money; treasury bills certificates of deposits, commercial bills trade bills etc; Recent trends in Indian money market, Capital market-Primary and secondary markets; Government securities market; Role of SEBI-an overview.	8
<b>Unit II: Reserve Bank of India &amp; Commercial Banks</b> Organization, management and functions; Credit creation and credit control; Monetary Policy. Meaning, functions, managements and investment policies of	8

commercial banks; present structure; e banking and e trading; emerging trends in commercial banks.	
<b>Unit III: All India and State Level Financial Institutions</b> Concept, Objectives and functions of financial institutions; Operational and promotional activities of financial institutions; IFCI, ICICI, IDBI, IRBI, SIDBI. Objectives, functions and role of state level financial institutions, Role of state level financial institutions in industrial finance.MFIs- Meaning, Need, Functions, Channels, Products & Services, Current Scenario of Micro Finance Institutions in India. Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.	8
<b>Unit IV: Insurance Sector, and Non-Banking Financial institutions</b> Insurance- concept, organization structure, functions and types. Insurance Regulatory and Development Authority-role and functions. Role and importance of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Challenges faced by non-banking financial institutions in India.	7
<b>Unit V: Mutual Funds and Merchant Banking</b> The concept of mutual funds – organization and regulation of mutual funds (with special reference to SEBI guidelines), Mutual Fund Schemes, Mutual Fund Valuation(NAV), Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview; Performance evaluation of mutual funds. Merchant banking - Functions and growth of Merchant Banking, Merchant banking and Investment banking, Merchant banking in India, SEBI guidelines for merchant banking of India.	6

**Text books:**

1. Pathak, B. V. (2011). The Indian Financial System: Markets, Institutions and Services. Pearson Publication, New Delhi, 3/e.

**Reference books and supplementary courses:**

1. Avdhani, V. A. (2011). Investment and Securities Markets in India. Himalaya Publishing House, New Delhi, 9/e.
2. Gomez, C. (2013). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Delhi.

3. Bhole, L.M. &Mahakud, J. (2009). Financial Institutions and Markets. Tata McGraw-Hill Education, New Delhi, 5/e.
4. Mishkin, F. S., Eakins, S. G. (2009). Financial Markets and Institutions. Pearson Education, New Delhi.
5. Saunders (2007). Management of Financial Markets and Institutions. Tata McGraw Hill, New Delhi, 3/e.
6. Vij, M. &Dhawan, S. (2011), Merchant Banking and Financial Services. Tata McGraw Hill, New Delhi.
7. Khan, M.Y. (2013).Indian Financial System.McGraw Hill Education (India) Private Limited, New Delhi, 8/e.
8. Varshney, P. N. &Mittal, D. K. (2000). Indian Financial System. Sultan Chand & Sons, New Delhi.
9. Maciraju, H. R. (2009). Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi, 3/e.

## BCOM3029: GOODS & SERVICE TAX LAW AND PRACTICE

**Course Description:** This course is designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System. GST is a comprehensive indirect tax on manufacture, sale and composition of goods as well as services.

### Course Outcomes:

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

1. Differentiate GST from pre-existing indirect tax structure in India and analyse the advantages and disadvantages of both the structures.
2. Demonstrate the procedure to find the time, place and value of supply of goods and services under GST regime.
3. Discuss the working of IGST model for inter-state supplies under GST regime.
4. Evaluate the administrative structure and the process of registration under GST.
5. Describe the basic concepts of custom law and different types of custom duties.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Indirect Taxes and Structure in India; Tax Reforms in India: GST- Relevance of GST; Principle of Equity; Common Economic Market-Post GST; Proposed GST Model for India; GST Coverage; Taxes to be subsumed post GST.	6
<b>Unit II: Tax Mechanism and Valuation</b> Tax Mechanism- Levy and Chargeability, rate Structure, threshold limit; Valuation of Goods and Service; Captive Consumption- CAS 4 Certification; Valuation of Stock Transfer	8
<b>Unit III: IGST Model</b> Taxation for Inter-State sales and supplies, requirement for IGST Model; Working of IGST Model; Pre & Post GST Comparison; Advantage of IGST Model for Tax payers and Tax administrator.	8
<b>Unit IV: Tax Procedures and Impact</b> GST network, registration process, payment process; GST return mechanism; GST refund mechanism; Transitional issues in GST; Impact of GST on retail Sector, e-commerce, real estate, transport and telecommunication sector.	10
<b>Unit V: Other Legislations</b> Customs Laws- basic concepts of customs law, territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard	8

Duty; Valuation; Customs Procedures; Other Legislations in addition to Central Goods and Services Tax Law.	
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**Text books:**

1. Bansal K.M.(2019), GST & Customs Law, Taxmann Publications Pvt. Ltd
2. Ahuja Girish (2019), Goods & Service Tax, Taxmann Publications Pvt. Ltd.

**Reference books and supplementary resources:**

1. Singhanian V.K., (2019). Students' Guide To Income Tax Including GST, Taxmann Publications Pvt. Ltd., Delhi.

## BCOM 3030 ENVIRONMENT MANAGEMENT AND SUSTAINABILITY

**Course Description:** In recent years, environmental sustainability has emerged as one of the key components of business sustainability and hence it is imperative that commerce students have adequate knowledge of environmental aspect of business. The course will examine the scientific, social and cultural factors that are all integral components of Environmental Sustainability, on International, National and Local scales. The course also discusses measures for environment protection as well as relationship of modern business and environment. Using case studies and small group discussions, the course explores issues such as sustainability and green practices of leading companies.

### Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Understand multidisciplinary nature of environmental science
2. Develop a positive attitude towards green environment which is now an area of major concern.
3. Understand and appreciate the implications of life style on the environment.
4. Understanding of the major causes of environmental degradation on the planet, with specific reference to the Indian situation
5. Inspire students to find ways in which they can contribute personally and professionally to preventing and rectifying environmental problems.

### Course Contents:

Units	Number of Lectures
<b>Unit I : Introduction</b> What is Environment? Segments of Environment: (Atmosphere and its segments, Lithosphere, Hydrosphere and Biosphere). Need for Public Awareness about environmental issues. Importance of healthy environment. Ecosystem definition, classification and components, function of ecosystem. Biogeochemistry , working of different cycles	8
<b>Unit II: Sustainable development : Biodiversity, Natural Resources, Pollution</b> Sustainable development: Definition, principle, parameter and challenges, Researching and Planning for sustainability. Biodiversity: Classification, measurement conservation. Natural Resources: Availability	6

<p>and problems. Mineral resources – Use and exploitation, environmental effects of extracting and using mineral resources, Energy resources: Classification of energy resources, Non renewable and renewable; fossil fuels, nuclear and hydroelectric energy, solar, wind, biomass and hydrogen fuel energy. Environmental Pollution: Water pollution, solid waste and hazards waste management, Scope of Sustainable Development in Environment Management, Case Studies in Sustainable Development</p>	
<p><b>Unit III: Current Environmental Issues</b>  Climate change –issues and impact, strategy adaptation to climate change. Greenhouse effect, global warming, acid rain and ozone layer depletion. Current environment issues, problem with urbanization and automobile pollution and their control, adverse effects of pollution.</p>	6
<p><b>Unit IV: Environment Protection and Control Measures</b>  Environment Protection and Control Measures: Government initiatives, i.e. air, water and environment protection act. Judicial intervention, role of NGO, Case studies – Bhopal Gas Tragedy, Water Borne and water induced disease, arsenic problem in drinking water. Environmental Impact Assessment process and evaluation</p>	6
<p><b>Unit V: Environment and Finance</b>  Introduction to Environmental Finance, Scope of Micro Finance in Environment Management, Environmental Investment Reporting and Verification, Ecological Environment product evaluation and Finance.</p>	14

## BCOM3031: ACCOUNTING FOR SPECIFIC INDUSTRIES

**Course Description:** Accounting decisions impact virtually every area of the business. The product ‘Sectoral Accounting’ comprises of, an in-depth coverage of several crucial areas of every business i.e., Management of Current Assets & Management of Working Capital. It presents the principles and techniques of managing each element of current assets and their financing. Basic theories & important formulae have also been discussed in each course. These courses are intended to familiarize students with the basic concepts and to apply in the various industries.

### Course Outcomes:

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

1. Develop a thorough understanding of accounting records for holding and subsidiary company.
2. analyze the effects of intra-group trading and other transactions in holding and subsidiary companies.
3. Identify the assets and liabilities to be accounted for at their fair values when preparing consolidated financial statement.
4. Construct financial statement in case of holding company with joint venture and associates
5. Determine the changes in foreign currency exchange rates and need of adoption of International Financial Reporting Standards.

### Course Contents:

Units	Number of Lectures
<b>Unit I:Preparation of group consolidated external reports</b> Explain the concept of a group and the purpose of preparing consolidated financial statements. Explain and apply the definition of subsidiary companies. Identify the circumstances and reasoning when subsidiaries should be excluded from consolidated financial statements. Prepare a consolidated statement of financial position for a simple group dealing with pre and post-acquisition profits, non-controlling interests and goodwill. Explain the need for using coterminous year- ends and uniform accounting polices when preparing consolidated financial statements and describe how it is achieved in practice. Prepare a consolidated income statement, statement of comprehensive income and statement of changes in equity for a simple group, including an example where an acquisition occurs during the year where there is a non controlling interest	8
<b>Unit II:Business Combination</b> Intra-group adjustments. Explain why intra-group transactions should be	6



eliminated on consolidation. Report the effects of intra-group trading and other transactions including: unrealized profits in inventory and non-current assets intra-group loans and interest and other intra-group charges, and – intra-group dividends.	
<b>Unit III: Business combinations – fair value adjustments</b> Explain why it is necessary for both the consideration paid for a subsidiary and the subsidiary’s identifiable assets and liabilities to be accounted for at their fair values when preparing consolidated financial statement. Prepare consolidated financial statements dealing with fair value adjustments (including their effect on consolidated goodwill) in respect of: Depreciating and non-depreciating non- current assets – Inventory – Monetary liabilities - Assets and liabilities (including contingencies), not included in the subsidiary’s own statement of financial position	6
<b>Unit IV: Business combinations – associates and joint ventures</b> Define associates and joint ventures. Prepare consolidated financial statements to include a single subsidiary and an associated company or a joint venture.	6
<b>Unit V: The effects of changes in foreign currency exchange rates</b> Discuss the recording of transactions and translation of monetary/non-monetary items at the reporting date for individual entities in accordance with relevant accounting standards. Distinguish between reporting and functional currencies. Determine an entity’s functional currency. First time adoption of International Financial Reporting Standards	14

**Text books:**

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.

**Reference books and supplementary resources:**

1. Bhattacharya, S.K. and Dearden, J. (2012). Accounting for Manager – Text and Cases. Vikas Publishing House, 3/e.
2. Bhattacharyya, A. K. (2012). Essentials of Financial Accounting. Prentice Hall of India.
3. Glautier, M.W.E. & Underdown, B. (2012). Accounting Theory and Practice. Pearson Education.
4. Vij, M. (2012). Financial and Management Accounting. Excel Books, New Delhi.
5. Rajasekaran (2012). Financial Accounting. Pearson Education, 1/e.
6. <https://mca.gov.in/Ministry/pdf/INDAS110.pdf>

## ELECTIVES

### BCOM 3034: INVESTMENT MANAGEMENT

**Course Description:** The course provides an in-depth appreciation of the issues, challenges and complexities, an investor faces in deciding where to invest his/her money and how to invest it wisely. It introduces students to various tools, techniques and models that help in analyzing securities and managing portfolios and provides them with the opportunity to work with these tools and apply them to solve real-life investment problems. It also covers the understanding of various investment alternatives, and the risk and return associated with each of them.

#### Course Outcomes:

On completion of the course, the student will be able to:

1. Select various investment alternatives according to risk and return associated with them.
2. Distinguish between the different components and measures of risk and return.
3. Describe the valuation of different types of securities.
4. Develop knowledge on determining the intrinsic worth of securities and proficiency to interpret the technical charts for decision making.
5. Apply the concepts, tools and techniques related to security analysis and portfolio management.

#### Course Contents:

Units	Number of Lectures
<b>Unit I: Investment &amp; Investment Alternative</b> Concept of Investment, Investment Objectives, Investment Vs. Speculation, Investment Process, Type of Investors. Investment Alternatives- Government Securities, Debt Securities, Equity Shares, Mutual Funds, Money Market Securities, and Other Alternatives.	5
<b>Unit II: Risk &amp; Return</b> Concept and Measurement of Risk and Return, Components of Investment Risk- Market Risk, Interest Rate Risk, Inflation Risk, Business Risk and Financial Risk etc.	10
<b>Unit III: Investment Analysis</b> Fundamental Analysis - Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis - Dow Theory, Market Indicators, Individual Security Analysis, Chartism etc. EMH – Weak Form, Semi-Strong Form, Strong	5

Form.	
<b>Unit IV: Basics of Valuation</b> Valuation of Equity Shares, Valuation of Preference Shares, Valuation of Bonds. Simple Problems on Valuation. Financial Derivatives: Introduction to forwards, futures and options.	10
<b>Unit V: Portfolio Construction</b> Markowitz Risk-Return Optimization, Sharpe Index Model, Capital Asset Pricing Model. Simple Problems on Portfolio Construction.	10

**Text books:**

1. Singh, Y. P. Fundamentals of Investment Management. Galgotias Publishing House.

**Reference books and supplementary resources:**

1. Pandian P. Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
2. Singh, P. Security Analysis and Portfolio Management. Himalaya Publishing House, New Delhi.
3. Fischer, D. E. & Jordan, R. J. Security Analysis and Portfolio Management. Pearson Education, New Delhi, Sixth Edition.
4. Alexander, S. and Bailey. Fundamentals of Investments. PHI Learning, New Delhi.
5. Kevin, S. Security Analysis and Portfolio Management, PHI Learning, New Delhi.
6. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.

## BCOM3035: FINANCIAL SERVICES

**Course Description:** Every company in a way handles money but financial service industry makes money its business. It deals with the management, transfer and lending of money. While financial institutions and instruments constitute the hardware of the financial system, financial services represent the software portion of the financial environment. They represent all kinds of services provided in financial terms, where the essential commodity is money. The present course will primarily probe into some of the leading and vibrant financial services.

### Course Outcomes:

On the completion of the course, the student will be able to:

1. Develop a basic understanding of concept, emergence and development of financial services.
2. Explain concept, attributes and functioning of Credit rating, Commercial bill financing and Consumer Finance.
3. Classify and analyse the mechanics, operations and procedures in performing various financial services.
4. Investigate functioning and procedures of merchant banking and mutual funds in financial environment.
5. Analyse various financial services like Securitization, stock invest and book-building.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Financial Services: An Overview</b> Financial Services: Concept – functions of financial services market, growth of financial services in India. Credit cards: Concept, Classification, facilities and services, credit card frauds, benefits and drawbacks.	6
<b>Unit II: Credit rating, Commercial bill financing and Consumer Finance</b> Credit rating: concept, features and advantages, growth factors for credit rating system, regulatory framework, Equity rating Commercial	10

Bill Financing: meaning of commercial bills, features and advantages of commercial bill financing, steps in discounting and purchasing of bills, Consumer finance: meaning, types, consumer finance practice in India, pricing, consumer credit scoring, case for and against consumer finance. hire purchase and installment credit system	
<b>Unit III: Factoring and Leasing</b> Factoring: definition, mechanism, characteristics, players in factoring services, functions of a factor, factoring costs, factoring vs bills discounting, RBI guidelines on factoring – cost-benefit, analysis of factoring , factoring vs forfaiting, Leasing: concept, types, financial lease vs financial lease, tests for financial lease, Leasing process, tax aspects of leasing , funding aspects of leasing – MPBF.	8
<b>Unit IV: Merchant banking and mutual funds</b> Merchant banking: definition, functions, regulatory framework, Mutual funds: definition, products and schemes, SEBI’s requirements on AMC, functions of AMC, Working mechanism of mutual funds, portfolio management process and operational efficiency of mutual funds, UTI, AMFI, MMMFs.	8
<b>Unit V: Securitization, stock invest, book-building</b> Securitization: definition, pass through certificates, features, SPV mechanism, purposes, benefits, limitations, securitization and financial intermediation, securitization as a risk management tool, stock-invest: meaning, features, mechanism, benefits and drawbacks, Book-building: concept, characteristics, process, allocation procedure, reverse book-building.	8

**Text Books:**

1. Khan, M.Y., Financial Services, Tata McGraw Hill.
2. Guruswamy, S. Financial Services , Tata McGraw Hill.

**Reference Books and supplementary resources:**

1. Pathak, B. V. Indian Financial System. Pearson Education.
2. Goel, S. Financial Services, PHI.
3. Rao, V.L., Wengel, J., Wengel, J. T. Financial and Consultancy Services: Issues in International Trade. Sage Publications.
4. Guruswamy, S. Financial Services and Markets. Thomson Learning.

5. Pandian, P. Financial Services and Markets. Vikas Publication.
6. Singh J.K. Venture Capital Financing in India. DhanpatRai& Co. (P) Ltd.

## **BCOM3036: PROJECT APPRAISAL AND FINANCE**

**Course Description:** Capital budgeting for expansion, replacement and green field projects is one of the ongoing activities of the corporate sector. This process starts with project planning and culminates with the review of the projects it's has undertaken. There are various issues that govern the investment criteria and a feasibility report is developed for project appraisal towards an informed decision on the proposed capital investment.

### **Course Outcomes:**

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

1. Demonstrate the main theoretical and practical issues involved in the appraisal, assessment and financing of investment projects.
2. Comparing the various components of environment.
3. Analyze the information available in market.
4. Inspect the various technical and financial issues in project appraisal process.
5. Assess the risk involved in various projects.

### **Course contents:**

<b>Units</b>	<b>Number of lectures</b>
<b>Unit I : Project Appraisal and Finance</b> Capital Investments: Importance & Difficulties, Types of Capital Investments, Phases of capital budgeting, Facets of project Analysis, Objectives of Capital Budgeting.	6
<b>Unit II: Generation &amp;Screening of Project Ideas</b> Generation of Ideas, Monitoring of Environment, Corporate Appraisal.	6
<b>Unit III: Market &amp; Demand Analysis</b> Collection of Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting.	8
<b>Unit IV: Technical and Financial Analysis</b> Product mix, Plant Capacity, Materials and Utilities, Project charts and layouts. Location and site, Infrastructure costs, Environmental aspects, Project Implementation Considering alternatives, Financial Estimates & projections. Capital cost, Estimates of Sales and Production and Working capital	12

requirements.	
<b>Unit V:Project Risk Analysis</b> Measures and perspectives on risk, Sensitivity and scenario analysis, decision tree analysis, Managing risks, project selection under risk.	9

**Text books:**

1. Chandra, P. Projects – Planning, analysis, financing, implementation and review. Tata-McGraw Hill.

**Reference books and supplementary resources:**

1. Alexander, S. and Bailey. Fundamentals of Investments. PHI Learning, New Delhi.
2. Kevin, S. Security Analysis and Portfolio Management, PHI Learning, New Delhi.
3. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.



## BCOM3037: INTERNATIONAL FINANCIAL MANAGEMENT

**Course Description:** This course has been designed to develop an understanding of various concepts relating to multinational finance and their application. It starts with the introduction of the global context of business and international flow of fund. It covers the functioning of foreign exchange market and parity conditions and focuses on management of foreign exchange exposure and financial functions of Multinational Corporation.

### Course Outcomes:

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

1. Develop knowledge of and ability to use the precise language of International Finance.
2. Evaluate the functioning of the institutions of international finance and use that knowledge to predict and assess the impacts and responses of governments, markets, and firms to various international situations.
3. Demonstrate an ability to use various theories to forecast currency future values and assess the pressure currency values are under.
4. Demonstrate an ability to analyze and evaluate both international financial borrowing and investment opportunities.
5. Extend the mathematics of finance into the realm of international finance by developing an ability to evaluate hedging opportunities, make and receive international payments, evaluate transactions in both dollar and foreign currency terms.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Nature and Scope of International Finance, International Business activities and methods, International Financial Management Vs Domestic Financial Management, Issues in functioning of Multinational Corporations, Balance of Payment, Debit and Credits.	5
<b>Unit II: Foreign Exchange Market</b> Functions of Foreign Exchange market, Bid Price, ask price, spread, cross rates, spot rates and reciprocal rates in Foreign Exchange market. Theories of Foreign Exchange rate – Purchasing power parity, Interest rate parity, International fisher effect, arbitrage activities in foreign exchange markets, Foreign exchange risk – Transaction exposure,	10

Translation exposure, Economics exposure and their management.	
<b>Unit III: Financial Management of Multinational Firm</b> Foreign Direct Investment (FDI), Factors affecting FDI, cost of capital and capital structure decision of the multinational firm, multinational capital Budgeting – application and interpretation, multinational cash management and financing foreign operations	10
<b>Unit IV: International Parity Relationships</b> Meaning and Nature of Parity, Purchasing power parity, Interest Rate Parity, Forward Market Parity, Fischer effect and International Fischer effect. Linking Parity conditions and forecasting future exchange rates	5
<b>Unit V: Foreign Exchange Rate Risk Management</b> Risk and Exposure, Transaction exposure and Quantification, Translation and economic exposure, Managing FX risk using internal and external techniques of Hedging	10

**Text books:**

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.

**Reference books and supplementary resources:**

1. Sharan, Vyuptakesh, International Financial Management, PHI Learning, New Delhi.
2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi
3. Machiraju, H.R, International Financial Management, Himalayan Publishing House, New Delhi.
4. Siddaiah, T., International Financial Management, Pearson Education.

## BCOM3038: CONTEMPORARY ISSUES IN ACCOUNTING

**Course Description:** This course engages students in critical analysis of the major approaches to the formulation of an accounting theory. The features, similarities, differences and merits, or otherwise, of alternative theoretical approaches to analyzing and dealing with contemporary problems facing accounting and accountants are examined

### Course Outcomes:

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

1. Critically evaluate the major approaches to the formulation of an accounting theory in relation to financial reporting.
2. Critically evaluate the major accounting approaches to the measurement of income and capital.
3. Explain the role of positive accounting theory in explaining and predicting accounting policy choice and the behaviour of the capital markets.
4. Critically evaluate the role of regulation in financial reporting.
5. Research and analyze complex contemporary financial accounting issues, formulate well reasoned and coherent arguments and reach well considered conclusions in relation to those issues.

### Course Contents:

Units	Number of Lectures
<b>UNIT I : Accounting for Price Level Changes</b> Inflation Accounting – Current Purchasing Power Method, Current Cost Accounting Method, presentation of price level Adjusted Accounts. Environmental Accounting: Issues in Environmental Accounting.	5
<b>Unit II: Human resource accounting</b> Concept, Valuation of Human Resources, Recording and Disclosure in Financial Statements, Human Resource Accounting in India.	8
<b>Unit III: Social Cost benefit</b> Social Accounting, Reporting of Social Cost Benefit Information,	8

Social Cost benefit Analysis in India.	
<b>Unit IV: Valuation of assets</b> Nature and classification of assets, Accounting for fixed assets, Accounting for investments, Intangible assets, Impairment of assets, Recent developments in accounting, value added statements, international accounting Leasing, accounting for lease transactions	8
<b>Unit V: Computerised Accounts</b> Computerized accounts(by using any popular accounting software),creation of vouchers and recording transactions ,preparing cash book, ledger accounts, trail balance, profit and loss account(income statement) and balance sheet.	8

**Text books:**

1. Maheshwari, S. N. & Maheshwari, S. K. Corporate Accounting. Vikas Publishing House, Noida.

**Reference books and supplementary resources:**

1. Gupta, R. L. & Radhaswami, M. Advanced Accounts. Sultan Chand & Sons, New Delhi.
2. Shukla, M.C. & Grewal, T.S. Advanced Accounting. Sultan Chand & Co., New Delhi.

## BCOM3039: INTERNATIONAL ACCOUNTING

**Course Description:** The course focuses on issues relating international accounting which has become eminent need of the hour in the light of globalization and increasing cross border transactions. Various important issues such as reporting of international transactions, valuation of assets and liabilities in case of MNCs, disclosure norms, transfer pricing, etc have been covered in the course to provide complete understanding of accounting of international transactions.

### Course Outcomes:

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

1. Students will gain a working knowledge regarding recording of accounting transactions for MNCs and other corporate issues involving international transactions.
2. To impart knowledge of international accounting standards, procedure of recording transactions and valuation of companies.
3. Explain the role of international accounting theory.
4. Critically evaluate the role of international accounting in evaluating the accounts.
5. Research and analyze complex international financial accounting issues

### Course Contents:

Units	Number of Lectures
<b>UNIT I: Basic Concepts of International Accounting</b> International Dimensions of accounting and control: Multinational enterprise, Inter-nationalization of capital markets, Internationalization of accounting Profession. Operational and conceptual issue.	8
<b>Unit II: Reporting of Transactions in International Accounting</b> currency translations, methods and practices. Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures. Efforts in Standard Setting; International Standards setting process, Harmonization; International Accounting Standards Board; Accounting and Auditing Standards. Comparison of Provisions of IGAAP (Indian Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standards) and Indian – AS.	10

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<b>Unit III: Managerial Aspects in International Accounting</b> Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations. International Standards and Organization: Advantages, supporting and deterring forces; International and Regional	12
<b>Unit IV: Valuation &amp; Analysis Methods in International Accounting</b> Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis. Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting.	10

**Text books:**

Rathore S. (2008). International Accounting. Prentice Hall of India.

**Reference books and supplementary resources:**

- 1.Radebaugh, L. H. & Gray, S.J. (2002). International Accounting, and Multinational Enterprises. John Wiley & Sons.
- 2.Choi, F. D. S. & Meek, G. K. (2005). International Accounting. Pearson Education

## BCOM3040: BUSINESS TAX PROCEDURE AND MANAGEMENT

**Course Description:** The course aims to equip students with the knowledge of handling tax issues relating to companies with effective tax management skills. The knowledge of computing tax, procedure for filing returns and other related tax matters such as computation of tax credit, taxable salary, TDS etc are essential for effectively dealing and managing tax issues of the companies. This course focuses and covers all such issues.

### Course Outcomes:

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

1. Develop an understanding of the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
2. Demonstrate the knowledge of Information Technology network of Income Tax Department and various Income Tax authorities and their powers.
3. Explain the procedure of assessment and filing of appeals and analyse penalties for offences related to income tax, provisions relating to undisclosed income etc.
4. Evaluate the procedure of settlement of court cases and proceedings.
5. Understand the circumstances in which search and seizure can be conducted and evaluate the scheme of assessment.

### Course Contents:

Units	Number of lectures
<b>Unit I: Advance tax, TDS and Interest</b> Advance payment of tax, Tax deduction at source, documentation, returns, certificates, Interest payable by assessee/Government, Refund of excess payment.	8
<b>Unit II: Tax Return and Documentation</b> Return of income, Assessment, re-assessment, rectification of mistakes, Appeals and revisions, Information Technology and tax administration, PAN, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.	8
<b>Unit III: Appeals, Revisions and References</b> Appeal, Appellate authorities; Preparation and filing of appeals with appellate authorities (commissioner, Tribunals, High court, Supreme court); Appeals and	8

revisions; Drafting grounds of appeal; Provisions for avoiding repetitive appeals(sec 158A).	
<b>Unit IV: Penalties and Prosecutions and Settlement of cases</b> Penalties for defaults in brief; Penalty for concealment/under-reporting of income; Power of the Commissioner; Procedure and time limit for completion of penalty proceedings; Offences and Prosecutions; Onus of proof; Settlement Commission; Procedure on receipt of application; Power and procedure of Settlement Commission.	10
<b>Unit V: Search, Seizure and assessment</b> Powers regarding discovery, production of evidence etc., Search and seizure, Requisitioning of books of accounts, Application of assets seized or requisitioned, Power to call for information, Power to collect information, Scheme of assessment.	6

**Text books:**

1. Singhanian, V. K., Singhanian, K. & Singhanian, M. Corporate Tax Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.

**Reference books and supplementary resources:**

1. Ahuja, Girish & Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.
2. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.
3. Bajpai. Om Shanker. Search. Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. CBDT Circulars
5. Finance Act of relevant assessment year.
6. Latest court judgements.



## BCOM3041: CORPORATE TAX PLANNING

**Course Description:** The objective of this course is to acquaint students with the corporate tax structure and tax planning in operational as well as strategic terms and to make students understand the implications of corporate tax planning for corporate management.

### Course Outcomes:

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

1. Develop the understanding of the provisions of corporate taxation in practical terms.
2. Analyse tax planning methods to minimize tax liability with reference to new business and financial management decisions.
3. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
4. Examine the taxation procedures during corporate restructuring and corporate management.
5. Evaluate the relief available to assesses in case double taxation of income.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction</b> Tax planning, tax management, tax evasion, tax avoidance, Corporate tax in India: types of companies, Residential status of companies and tax incidences, tax liability and minimum alternative tax, tax on distributed profits of companies, set off and carry forward of losses in case of company in which public is not substantially interested.	8
<b>Unit II: Tax planning with reference to new business and financial management</b> Tax planning with reference to setting up a new business: Location aspect, nature of business, form of business. Tax planning with reference to financial management decision - capital structure, dividend including deemed dividend and bonus shares.	6
<b>Unit III: Tax planning with reference to management decisions</b> Tax planning with reference to specific management decisions - Make or buy, own or lease, repair or replace. Tax planning with reference to employee	10

remuneration, Tax planning with reference to sale of scientific research assets ,Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	
<b>Unit IV: Tax planning with reference to business restructuring</b>	
Tax Planning with reference to business restructuring- Amalgamation, Demerger, Slump Sale, Conversion of sole proprietary concern/partnership firm into company, Transfer between holding and subsidiary companies.	8
<b>Unit V: Tax planning for NRIs</b>	
Tax deducted at source, Advance Tax, double taxation relief, Transfer pricing, Business Connection, Head office expenditures, Advance Rulings	8

**Text books:**

1. Dr. Monica Singhania, Dr. Vinod K. Singhania, Corporate tax planning and Business Tax Procedures, Taxmann Publications.

**Reference books and supplementary resources:**

1. Dr. Girish Ahuja and Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat law House.
2. S.P Goyal, Direct tax planning: Sahitya Bhawan, Agra.
3. Finance Act for relevant Assessment Year.
4. CBDT Circulars.
5. Latest court judgements.

## BCOM3042: PRINCIPLES OF BANKING

### Course Description:

This course provides an understanding of the structure and functioning of Indian banking industry and financial system. While there is significant focus on the functioning of the Indian financial system, students are exposed to the practices and recent developments in Indian banking industry as well. A detailed discussion on structure, working as well as latest innovation and happenings in banking industries in India will be the subject matter the course.

### Course Outcomes:

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

1. Determine the functioning of banking industry in India.
2. Explain the functioning of RBI and develop practical understanding of SLR, CRR, REPO Etc.
3. Develop an understanding of the functioning of commercial banks.
4. Identify all the prudential norms in the banking industry.
5. Develops an understanding of all the latest innovations in banking industry.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Banking:</b> Concept and evolution of bank, Types of Banking, History of banking in India, Structure of banking industry in India, Spread, CASA, financial inclusion.	6
<b>Unit II: Central Banking:</b> Central Banking- Functions of Reserve Bank of India, Credit control by Reserve Bank of India, practical Application of SLR, CRR, REPO, Reverse REPO, Bank Rate.	8
<b>Unit III: Commercial Banks:</b> Commercial banks and its function, Principle of lending, various credit products/ facilities, Working capital and term loans, different types of deposit, Types of accounts, Fee Income in Banks, difference between commercial banks & co-operative banks.	8
<b>Unit IV: Prudential Norms:</b> Approach to lending, Credit management, Credit monitoring, NPA (Non Performing Assets) management, Basel I, II & III Accords, anti money	8

laundering, KYCs procedures.	
<b>Unit V: Latest Innovation in Banking:</b> Retail banking, internet banking, mobile banking, Rural banking, Universal Banking, payment banks, Electronic funds transfer, NEFT, IMPS, SWIFT, MMID& RTGS, demonetization, POS Machine.	10

**Text books:**

1. Pathak, B. V. Indian Financial System. Pearson Education.

**Reference books and supplementary resources:**

1. Machhiraju, H. R. Indian Financial System. Vikas Publication.
2. Bank Financial Management. Indian Institute of Banking and Finance.
3. Saunders, Irwin. Financial Institutions Management. McGraw Hill.
4. Gup, B. E. & Kolari, J.W. Commercial Banking. John Wiley & Sons.

## BCOM3043 – INSURANCE MANAGEMENT

**Course Description:** This course has been designed to familiarize the students with the theoretical background, principles and practices of insurance. The course covers various types of insurance and various dimensions of insurance management. The course also throws some light on the structure and functioning of Indian insurance industry.

### Course Outcomes:

On the completion of the course, the student will be able to:

1. Understand the conceptual framework of insurance.
2. Analyse the various types of insurance contracts
3. Comprehend various dimensions of insurance management.
4. Appraise the working of insurance industry in India.
5. Evaluate the legal framework governing insurance in India.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Insurance</b> Introduction to risk and insurance, Origin and growth of insurance business, Principles of insurance, Management of insurance organizations.	6
<b>UNIT II: Life Insurance</b> Life Insurance Contract- Nature and characteristics. Life Insurance Risk- Concept and measurement of life insurance risk, Factors governing sum assured, Calculation of premium, Treatment of substandard risks.	8
<b>UNIT III : Life Insurance Policies</b> Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans.	5
<b>UNIT IV : General Insurance and Types of General Insurance</b> General insurance Contract- Nature and characteristics. Underwriting- Concept and importance. Insurance loss payment Health Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Engineering Insurance etc.	15
<b>Unit V :Insurance Industry in India</b>	6

Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry.	
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**Text books:**

1. Vaughan, E. J., & Vaughan, P. M. Fundamentals of Risk and Insurance. Willey.

**Reference books and supplementary resources:**

1. Trieschmann, J. Risk Management and Insurance. Southwestern College Publisher.
2. Gupta, O. S. Life Insurance. Frank Brothers, New Delhi.
3. Dinsdale, W. A. Elements of Insurance. Pitman.
4. Sharma, R. S. Insurance Principles and Practice.
5. Bhir&Limaye. Insurance Principles and Practice. Lakhani.

## BCOM3044: ADVERTISING AND SALES MANAGEMENT

**Course Description:** This course is designed to familiarize students with the basic concepts, tools and techniques of advertising and promotion used in marketing for communicating with customers. This is highly specialised course and will be helpful in corporate and self-employment. The course enhances the managerial, strategic planning, creative and media abilities of the student so that he/she can work in any of the major departments of an advertising agency or in a marketing communications set-up. Finally, the course is in answer to the clamor of the advertising practitioners to provide them that much needed manpower to further professionalize the industry.

### Course Outcomes:

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

1. Explain and understand various concept/terms used in advertising industry.
2. Apply various environmental factors and advertising models into advertising field.
3. Determine marketing communications companies particularly advertising agencies a dedicated, properly trained, skilled, and value-oriented advertising professional who can work in the area of account management, creative, production, media, and marketing services.
4. Identify sales prospects and determination of various sales forecasting techniques, sales budgets and sales planning.
5. Designing motivation and compensation plan to increase the productivity in the organisations.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Advertising</b> Definition, objectives, Types of Advertising, Newspaper, Magazines, Journals, Outdoor Ads, Theatre Ads, Radio, TV Advertisement. Product placement	8
<b>Unit II: AD Agencies</b> Its Types and functions, Economic and Social implications, Ethics in Advertisement and ASCI, DAGMAR, Ad Budget, Ad routing and scheduling.	6

<p><b>Unit III: Element of Advertisement</b></p> <p>Copy Writing, Advertisement lay out, Proof reading, Typography, Lithography, Use of Symbols, Slogans Caption Catch Phrase.</p>	10
<p><b>Unit IV: Sales Management</b></p> <p>The Sales Environment Today, Career Opportunities in Sales, Personal Selling Process, Sales promotion Techniques, Goal Setting and Sales Forecasting, Sales Budget, Sales Force Planning.</p>	6
<p><b>Unit V: Motivation and Compensation</b></p> <p>Knowledge, Skills and Qualities required in salesmanship, Training and supervising the salesman, Motivating the salesman, perks, commission, incentives, remuneration, awards and rewards.</p>	10

**Text books:**

1. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.

**Reference books and supplementary resources:**

1. Batra, Myers and Aakers. Advertising Management. 5th ed. Prentice Hall of India, New Delhi.
2. William, J. Stanton and Rosann Spiro. Management of Sales Force. 10th ed. Irwin McGraw Hill.
3. Richard, H. Buskirk and D Buskirk Bruce. Selling: Principles, and Practice. 14th ed. McGraw Hill, Inc.
4. Eugene M. Johnson, David L. Kurtz, and Berhard E Schening. Sales Management; Concepts, Practices and Cases. 2nd ed. McGraw Hill.
5. Dasgupta. Sales Management in the Indian Perspective. Prentice Hall of India, New Delhi.
6. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni. Sales Management. 5th ed. Prentice Hall of India, New Delhi.



## BCOM3045: CUSTOMER RELATIONSHIP MANAGEMENT

**Course Description:** Customer Relationship Management (CRM) is a comprehensive set of processes and technologies for managing relationships with potential and existing customers and business partners across marketing, sales and service areas regardless of the channel of distribution. This course focuses on the development and implementation of relationship marketing strategies via the use of CRM initiatives. Topics covered in the course are relationship marketing; operational analytical and collaborative CRM; reasons for CRM implementation failure; and the role of CRM in marketing management.

### Course Outcomes:

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

1. Create insight and new learning in the area of customer relationship management.
2. Discuss conceptual foundations of relationship marketing, implications for further knowledge in the field of business development.
3. Explain key concepts, technologies and best practices of CRM.
4. Apply CRM in business organization.
5. Analyse CRM value proposition for different vertical markets.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to CRM</b>  Meaning, Evolution of CRM, Goals of a CRM Strategy, Three Aspects of CRM CRM Value Pyramid, CRM Components, CRM Drivers, CRM Solutions Map CRM Solutions Map: Marketing Solutions, CRM Solutions Map: Sales Solutions, CRM Solutions Map: Services, Major CRM Packages.	8
<b>Unit II: Customer and Customer Strategy</b>  Who is a Customer, Customer is King (Customer As An Asset), Know Your Customer, Customer Interaction Cycle, Customer Interaction and CRM, Customer Relationship Dimensions, Customer Touch Points, Business Objective for Acquiring and Retaining Customer, Customer	8

Regaining Strategies and Total Customer Experience.	
<b>Unit III: Operational CRM8</b>  Sales Force Automation (SFA), Activity Management, Account Management- Marketing Automation, Campaign Management, Campaign Management, Analyzing, Learning, Listening & Responding Management.	8
<b>Unit IV: Analytical CRM</b>  Analytical CRM Defined, CRM Intelligence Management Cycle, Analytics & Customer Life Cycle Management, CRM Data Warehouse, CRM Data Warehouse – Architecture, Business Architecture of Analytical CRM, Analytical CRM Components, SAS Analytics – Exhibit, Benefits from CRM Analytics, Customer Centric Data Mining, Analytical CRM Application Areas, Teradata Industry CRM – Exhibit, Requirements from an Analytical CRM Application, Clustering and Profiling.	8
<b>Unit V: Collaborative CRM</b>  Meaning, Customer Centricity, Customer Contact Channel Evolution, Multi-Channel Strategy, Multi-Enterprise Value Networks, Evolution of Contact Centers, Four Phases of Contact Center Evolution, Avaya Communication Architecture –Illustrated, Enterprise Portals, Integrating Customer Information through Portal Infrastructure, Employee Portal, Customer Portal, Partner Portal.	8

**Text books:**

1. Buttle, F. (2012). Customer Relationship Management. Elsevier Publishing House, 2/e.

**Reference books and supplementary resources:**

1. Khanna, S. R., Hanspal, S., Kapoor, S. &Awasthi, H.K. (2007). Consumer Affairs. Universities Press. Delhi University Publication. 334.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. Bharat Law House, Delhi, 5/e.
3. Girimaji, P. (2002). Consumer Right for Everyone. Penguin Books.
4. The Competition Act (2002).
5. Nader, Ra. (1973). The Consumer and Corporate Accountability. Harcourt Brace Jovanovich, Inc., USA.
6. How to survive as a consumer. CUTS, India. www.cuts.org.

## BCOM3046: SERVICES MARKETING

**Course Description:** The course focuses on the unique challenges of marketing and managing services and delivering quality service to customers. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content. The course is equally applicable to organizations whose core product is service (e.g., banks, transportation companies, hotels, hospitals, educational institutions, professional services, telecommunication, etc.) and to organizations that depend on service excellence for competitive advantage (e.g., high technology manufacturers, automotive, industrial products, etc.).

### Course Outcomes:

On the completion of the course, the student will be able to:

1. Differentiate between product and service characteristics, and know how these differentiators can be used to establish competitive advantage for a firm.
2. Understand why the application of the marketing mix in a service environment has to be built up from interaction episodes between customers and their suppliers.
3. Develop an understanding of the links between the service providers (people), the procedures (processes), and the physical evidence of the service offering.
4. Understand the importance of customer retention, service recovery, relationship development, and the role of internal marketing.
5. Consider the impact that modern technology has (Internet, social media, etc) on service(s) marketing innovation.

### Course Contents:

Units	Number of lectures
<b>Unit I: Services Marketing</b> The Scope of Services Marketing. The Gaps Model of Services Quality. Focus on the Customer-Consumer Behaviour. Focus on the Customer-What Do Customers Expect?	8
<b>Unit II: Services Marketing: Understanding the Customer</b> Customer Perceptions in Services. Listening to Customers Through Research. Building Customer Relationships. Service Recovery	8
<b>Unit III: Standardizing and Aligning the Delivery of Services Service</b>	8

Development and Design. Customer-Defined Service Standards. Physical Evidence and the Servicescape	
<b>Unit IV: The People Who Deliver and Perform Services</b> Employees' Roles in Service Delivery. Customers' Roles in Service Delivery. Delivering Service Through Intermediaries and Electronic Channels. Managing Demand and Capacity	8
<b>Unit V: Promotions and Pricing Strategies in Services Marketing</b> Integrated Services Marketing Communications. Pricing of Services. The Financial and Economic Impact of Service	8

**Text books:**

1. Zeithaml, V. A., Bitner, M. J., Gremler, D. D. & Pandit, A. (2012). Services Marketing – Integrating Customer Focus Across the Firm. Tata McGraw Hill Publishing Company Ltd., New Delhi.

**Reference books and supplementary resources:**

1. Legg, D. & Baker, J. (1987). Advertising Strategies for Service Firms. Carol Surprenant from Add Value to Your Service, 163-168.
2. Brewer, G. (1998). Selling an Intangible. Sales and Marketing Management, January, 52-56.
3. Moorthy, Y. L. R. (2002). An Approach to Branding Services. Journal of Services Marketing, 16 (3), 259-274.

## **BCOM3047: RETAIL MARKETING**

**Course Description:** This course offers an in-depth examination of the retail industry for students interested in the field of retail marketing management-whether employed with a large organization or in their own business. Covering planning, management, and execution of activities taking place in the buying and selling of goods and services for the end consumer, the course addresses the challenges of this dynamic industry. Through analysis of the retail marketing mix, the course looks at branding in the retail industry, product placing and development, pricing alternatives, location options, and the promotion of goods and/or services. Because of their importance in today's competitive environment, the course covers matters such as the application of technology to retail marketing management, e-commerce, international retailing, and customer relationship management.

### **Course Outcomes:**

On the completion of the course, the student will be able to:

1. Apply the principles, practices, and concepts used in retail marketing management.
2. Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.
3. Understand the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.
4. Evaluate retail marketing mix-price and channel of distribution.
5. Categorize various retail marketing mix promotion.

### **Course Contents:**

<b>Units</b>	<b>Number of lectures</b>
<b>Unit I: Retail Marketing Management</b> Introduction to Retailing, Types of Retailers, Global Retailing, Consumer Buying Behavior in Retailing, Retail Marketing.	8
<b>Unit II: Retail Marketing Strategy</b> Retail Marketing Strategy, Financial Strategy, Retail Location Strategy, Retail Site Location Strategy.	8
<b>Unit III: Retail Marketing Mix-Product</b> Product Category Structure and Management, Merchandise Management,	8

Merchandise Planning Systems, Buying Merchandise.	
<b>Unit IV: Retail Marketing Mix-Price and Distribution</b> Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems.	8
<b>Unit V: Retail Marketing Mix-Promotion</b> Retail Communication Mix, Customer Relationship Management, Store Layout, Design, and Visual Merchandising, Customer Service.	8

**Text books:**

1. Levy, M. & Weitz, B. (2012). Retailing Management. McGraw-Hill Irwin, New York.

**Reference books and supplementary courses:**

1. Singh, H. (2012). Retail Management –Text and Cases. S. Chand & Company, New Delhi.
2. Chetan, B., Yuli, R. & Shrivastava, N. V. (2012). Retail Management. Oxford University Press, New Delhi.
3. Kotler, Philip. (2011). Marketing Management. Pearson Education, New Delhi.
4. Pradhan, S. (2011). Retail Management-Text and Cases. Tata McGraw Hill, New Delhi.
5. Sternquest, B. (2010). International Retailing. Fairchild Books and Visuals, New York.

## BCOM3048: TRAINING AND DEVELOPMENT

**Course Description:** This course covers training needs analyses, the various methods associated with training and development interventions, and how to design and evaluate training programs in an effective fashion. The overall goal is to provide a well-rounded approach to training and development that applies to students in human resources as well as those seeking careers in other areas of business and management.

### Course Outcome:

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

1. Understand the role and function of training and development in organizations.
2. Define the learning theories and principles and their implications for the effectiveness of training programs.
3. Determine training needs and objectives before undertaking of training Programs and to determine if training is a solution to performance problems.
4. Identify the difficulties of transfer of training and finding out the ways to overcome them.
5. Develop the required knowledge and skills by learning the different management development training programs.

### Course Contents:

Units	Number of Lectures
<b>Unit I: Introduction to Training and Development</b> Nature, Scope, Importance and objectives of Training, Role and Relevance, Opportunities & Challenges for Training, Difference between training, development, and education, Contemporary Challenges/Issues.	8
<b>Unit II: Training Process</b> Overview of the Training Process - Pre-training, Training, and Post-training, Establishing Objectives, Training Needs Identification and Analysis (TNIA), Strategies and Approaches of TNA.	8
<b>Unit III: Designing Training Programmes</b> Organizational Constraints, Facilitation of Learning: Focus on Trainee, Training & Training Design, Design Theory, Planning and Delivery of Training sessions, Outcome of Design.	8
<b>Unit IV: Training Methods and Techniques</b> On-the-job and Off-the-job methods, Classification of Training Methods and Methodologies, Trainers and Training Styles. Evaluation of Training: Issues, Importance, Methods and Models for Evaluation of Training Programs, Training audit, Concept of Return on Investment and Cost-	10

benefit Analysis.	
<b>Unit V: Management Development</b> Assessment and Development Centers, Mentoring, Performance Coaching, Cross-cultural training for managers, Overview of Training Practices in India.	6

**Text books:**

1. Blanchard, P. N. & Thacker, J. W. Effective Training: Systems, Strategies, and Practices. Pearson Education, 3/e.

**Reference books and supplementary resources:**

1. Jankiram, B. Training & Development. Biztantra
2. Lynton, R.P. & Pareek, U. Training for Development, Lynton, Vistaar Publications, New Delhi.
3. Goldstein. Training in Organizations. Thomson Learning



## BCOM 3049: COMPENSATION MANAGEMENT

**Course Description:** Effective compensation and reward system is necessary to attract, retain and motivate employees. This course has been designed to familiarize the students with the concepts, principles and practices of compensation management. It talks about various components of compensation and rewards, parties involved in compensation system, and the principles of designing and implementing an effective compensation and reward system.

### Course Outcomes:

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

1. Explain the dynamics of wage and salary administration and their current trends in India.
2. Analyze and evaluate various methods of pricing jobs.
3. Design different compensation packages considering individual or team performance.
4. Describe various benefits and allowances for employees.
5. Discuss the contemporary issues in compensation management.

### Course contents:

Units	Number of Lectures
<b>Unit I: Overview of Compensation Management</b> Concept, principles and practices, Economic theories relating to pay, Psychological and motivational theories affecting reward, Factors affecting wages and salaries, Compensation as a strategy for attracting and retaining employees, Role of compensation in creating high performing organizations, Role of Various Parties – Employers, Employees, Unions and Government, Legislation for Compensation.	10
<b>Unit II: Analysing, Evaluating, and Pricing Jobs</b> Internal parity, Basic systems – Time wage, Piece wage and Incentives, Job evaluation: Purpose and Methods, External Competitiveness: Compensation surveys, Developing Salary Structure, Pay Structures - Purpose and types, Graded pay structures, Broad-banding.	8
<b>Unit III: Rewarding Individuals and Teams</b> Performance-related pay, Shop-floor incentive schemes, Skill-based pay, Competence-related pay, Team rewards, relating rewards to organizational performance, Productivity Gain Sharing plans, Measuring Cost-to-Company (CTC), Non-financial rewards.	8
<b>Unit IV: Employee Benefits and Allowances</b> Key considerations for employees' benefits, Current approaches, Insurance benefits, Retirement benefits, Employees' service benefits,	12

ESOPs, Flexible Benefits, Tax considerations.	
<b>Unit V: Emerging Issues in Compensation</b> Managing the reward system for special groups - Rewarding directors and senior executives, International pay and expatriates' rewards, Current trends in compensation.	6

**Text books:**

1. Henderson, R. I. (2004). Compensation Management: Rewarding Performance. Prentice Hall of India Pvt. Ltd.

**Reference books and supplementary sources:**

1. Armstrong, M. Employee Reward. Universities Press India Limited.
2. Tropman, J. Compensation Solution. Jossey-Bass Publications.
3. Martocchio, J. Strategic Compensation-HRM approach. Prentice Hall.
4. Thomas, J. B. & Scarpello, V. G. & Hills, F. S. Compensation Decision Making. Dryden Press.
5. Dunn, J.D. & Rachel, F. M. Wage and Salary Administration: Total Compensation System. McGraw Hill.

## BCOM 3050: BUSINESS DATA PROCESSING

**Course Description:** Data driven decision making in business has grown enormously in the last few years, and today this sector is a multi-billion dollar industry. This course covers the principles of business data processing for decision making in business functions

### Course Outcomes:

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

1. Create excel sheets, enter and edit worksheet data, work with cell and Ranges, create and work with tables, work on formatting tools, create templates, manage print jobs
2. Understand basic excel formulae, edit formulae, use cell references, use formulae in tables, naming techniques, text manipulation, working with dates and times, create formulae that look up, formulae for financial applications, array functions
3. Create charts and graphics to summarize data, Advanced charting, Data visualization using conditional formatting, sparkline graphics
4. Analyze data using pivot tables, what it analysis
5. Understand the role of Business data processing

### Course contents:

Units	Number of Lectures
<b>Unit I: Getting Started with Data analysis tools</b> Understanding workbooks and worksheets, Introducing the Ribbons, Customizing Quick access toolbar, Excel sheet creation. Types of data, entering text and values, date and time, applying number formatting, modifying cell contents.	10
<b>Unit II: Using Formulas and Functions to Analyse Data</b> Understanding formula Basics, entering formulas, using cell references, referencing outside files, formulas in tables, common formula errors, advanced naming techniques. Creating text manipulating formulas, working with character codes, Advanced text formulas. Working with dates and times, date related functions, time related functions. Formulas that count and sum, conditional sum, sum using multiple criteria. Formulas that lookup values, VLOOKUP, HLOOKUP, LOOKUP, specialized lookup. Array formulas, one dimensional and two dimensional arrays, multi cell array formulas.	8

<p><b>Unit III: Analysis using Charts and Graphics</b>          Creating charts, understanding chart types Data Visualization using Conditional Formatting, sparkline Graphics.</p> <p>.</p>	8
<p><b>Unit IV: Introduction to Tables</b>          Introducing Tables, working with tables, sorting and filtering a table, formatting tools, mini toolbar, text alignment, colors and shading, borders and lines, styles and themes. Working with templates, editing templates.</p> <p>.</p>	12
<p><b>Unit V: Worksheet</b>          Essential worksheet operations, worksheet views, working with Rows and columns, Understanding Cells and Ranges, copying or moving Ranges, using names to work with ranges, Adding Comments to cells.</p>	6

**Text books:**

1. Davis, G. H. The ABCs of Microsoft Office. BPB.

**Reference books and supplementary sources:**

1. FRYE. Microsoft Excel 2010: Step by Step. PHI.
2. Bill Jelen. Microsoft Excel 2010 in Depth. Que.

## BCOM 3051: ENTERPRISE RESOURCE PLANNING

**Course Description:** The main advantages of ERP packages are improved efficiency, information integration for better decision making, faster response time to customer queries etc. Indirect benefits include better corporate image, improved customer goodwill, customer satisfaction and so on. Other benefits are business integration, flexibility, better analysis and planning capabilities and use of latest technology.

### Course Outcomes:

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

1. Basic ERP concepts, justify ERP investments, risks and benefits of ERP.
2. Role of BI, E-commerce, BPR, data warehousing, SCM and CRM in ERP arena
3. ERP implementation challenges, strategies, development lifecycle, implementation methodologies, project management, critical success factors
4. Measurement ERP performance, operation and maintenance of ERP systems
5. Various business modules of ERP packages

### Course contents:

Units	Number of Lectures
<b>Unit I: Introduction to ERP</b> Enterprise an Overview. ERP basic concepts. Justifying ERP investments. Risks of ERP. Benefits of ERP. ERP and Technology.	10
<b>Unit II: ERP and Technology</b> ERP and Related Technologies. Business Intelligence. E-commerce and E-Business. Business Process Reengineering. Data Warehousing and Data Mining. Supply Chain Management. Customer Relationship Management.	8
<b>Unit III: ERP Implementation</b> Implementation Challenges. Transition strategies. ERP Implementation Life Cycle. Pre-implementation Tasks and Requirement Definition. Implementation Methodologies and Package Selection. ERP Project Teams. Vendors and Consultants. Employee Resistance. Data Migration. Project Management and Monitoring. Post Implementation, Success and Failure Factors.	8
<b>UNIT IVERP Present and Future</b>	12

Enterprise Application Integration. ERP and E-Business. ERP, Internet and WWW- ERP II. Future Directions and Trends in ERP.	
<b>UnitV: ERP Present and Future</b> SAP at TISCO. EPICOR at SKF Automotive Bearings Ltd. MATRIX ERP at Mani Group. JD Edwards at Hindustan Petroleum.	6

**Text books:**

1. Leon, A. ERP Demystified. TMH, 2/e.

**Reference books and supplementary sources:**

1. Motiwalla, L., Jeffrey, G. T. Enterprise Systems for Management. Thompson, Pearson, 1/e.
2. Vaman, J. N. (2007). ERP in Practice: ERP Strategies for Steering Competence & Competitive Advantage. TMH.

## **BCOM3052: ENTREPRENEURSHIP AND INNOVATION MANAGEMENT**

**Course Description:** This course discusses the basics every manager needs to organize successful technology-driven innovation in both entrepreneurial and established firms. The course starts by examining innovation-based strategies as a source of competitive advantage and then examines how to build organizations that excel at identifying, building and commercializing technological innovations. Major topics include how the innovation process works; creating an organizational environment that rewards innovation and entrepreneurship; designing appropriate innovation processes (e.g. stage-gate, portfolio management); organizing to take advantage of internal and external sources of innovation; and structuring entrepreneurial and established organizations for effective innovation. The course examines how entrepreneurs can shape their firms so that they continuously build and commercialize valuable innovations. Many of the examples also focus on how established firms can become more entrepreneurial in their approach to innovation.

### **Course Outcomes:**

On the completion of the course, the student will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
3. Identify and explain key characteristics of entrepreneurs and innovative organizations.
4. Analyze the various processes of exploring and executing of innovation.
5. Compiling exploiting and renewing techniques of innovations.

### **Course content:**

<b>Units</b>	<b>Number of Lectures</b>
<b>Unit I:Introduction</b> Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society“ problems and at work. Characteristics, Qualities and pre-requisites of entrepreneur; The function of the entrepreneur in economic development of a country; Methods and procedures to start and expand one’s own business; Life cycle of a new business and relationship with large enterprises.	8
<b>Unit II: Entrepreneurship and Indian Business</b>	6

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioral orientations.	
<b>Unit III: Factors affecting Entrepreneurship</b>  Achievement motivation. Environmental factors affecting success of a new business; Reasons for the failure and visible problem for business Feasibility Study-----Preparation of feasibility reports: Selection of factory location, Demand analysis, Market potential measurement, capital saving and project costing, working capital requirements, profit and tax planning; economic ,technical, financial and managerial feasibility of project Govt. support to new enterprises; Incentive; Source of finance; Role of govt. and promotional agencies in entrepreneurship development. Entrepreneurship Development Programmes; Role of various institutions in developing entrepreneurship in India.	6
<b>Unit IV: Exploring and Executing Innovations</b>  The processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market. The structures and incentives organizations must put into place to effectively allow talented individuals (from different functions) to execute innovation processes.	8
<b>Unit V: Exploiting and Renewing Innovations Exploiting innovations</b>  The strategies that a firm must consider to most effectively exploit the value of their innovation, including innovation platforms that incorporate multiple product options, portfolios and standards.  The processes, structures and strategies for exploring, executing and exploiting innovations that established firms can use to renew their innovation foundations in the face of potentially disruptive innovations.	8

**Text books:**

1. Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

**Reference books and supplementary courses:**



1. Jain, R. Chains that Liberate: Governance of Family Firms. Macmillan India Ltd.
2. Peck, J. S. Money and Meaning. John Wiley & Sons, Inc.

## **BCOM3053: FAMILY BUSINESS MANAGEMENT**

**Course Description:** This course highlights issues relevant to the structure, evolution, management, ownership and continuity of the family firm. The course enlightens the students with the roles, boundaries, structures, values, and purposes of family businesses, including stages of business and family development, succession, change in the business and other structures between the family and the business.

### **Course Outcomes:**

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

1. Acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.
2. Identify and address Transition (Succession) issues.
3. Apply the knowledge from this course to your own family business and/or another family's business.
4. Analyse the challenges of the next generation entering a family business and Social Intelligence.
5. Explain the global opportunities for small business.

### **Course Contents:**

<b>Units</b>	<b>Number of lectures</b>
<b>Unit I: Introduction to family business</b> Defining family business; Why family businesses are special, Family business dynamics: people, systems & growing complexity, The family's relationship with the business: developing a strategic vision & building teamwork	8
<b>Unit II: Transition (Succession) issues</b> The next generation: Human resource management and leadership perspective, Getting help: making the most of outside resources.	10
<b>Unit III: Family governance in multigenerational family firms</b> Professionalizing the boardroom: the role of balanced board of directors Cousin companies: family governance in multigenerational family firms	8
<b>Unit IV: Family business and Social Intelligence</b> Succession Planning: Managing succession: the leadership challenge, Building financial security and relinquishing control, Wealth management: family offices and philanthropy	10
<b>Unit V: Global opportunities for small business</b> Global opportunities for small business. - A nonfamily manager as a bridging	9

president or CEO. - Financial considerations and valuation of the family business. - Building customer relationships.	
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**Text books:**

1. Poza, E. J. Family business. Thomson. South-Western.

**Reference books and supplementary resources:**

1. Jain, R. Chains that Liberate: Governance of Family Firms. Macmillan India Ltd.