



GALGOTIAS UNIVERSITY

Syllabus of B. Com. (Hons.)

Name of School: School of Finance and Commerce

Department: Finance and Commerce

Year: 2015-16

GALGOTIAS
UNIVERSITY

School of Finance and Commerce



Curriculum

For

Bachelor of Commerce (Honours)

(2015-18 and onwards)

(To be approved by the Board of Studies, School of

*Finance and Commerce in its meeting to be held on 15th
June 2015)*

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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. (Honours) 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. (Honours)
SEMESTER-WISE COURSES

FIRST YEAR- SEMESTER-I

S.No	Course Code	Course Title	L	T	P	C
1	BCH 110	Business Organization	3	0	0	3
2	BCH 111	Microeconomics	3	0	0	3
3	BCH 112	Business Statistics	3	1	0	4
4	BCH 113	Business Law	3	0	0	3
5	BCH 114	Financial Accounting – I (KCAP-1)	3	1	0	4
6	BCH 115	Computer Applications in Business	2	0	0	2
7	BCH-151	Computer Applications in Business (Lab Practical)	0	0	2	1
Total			17	2	2	20

FIRST YEAR- SEMESTER-II

S.No	Course Code	Course Title	L	T	P	C
1	BCH 120	Management Principles and Practices	3	0	0	3
2	BCH 121	Macroeconomics	3	0	0	3
3	BCH 122	Business Mathematics	3	1	0	4
4	BCH 123	Financial Accounting – II (KCAP-2)	3	1	0	4
5	BCH 124	Corporate Laws	3	0	0	3
6	LLL-101	Universal Human Values and Ethics	3	0	0	3
7	LLL-112	Basic English	2	0	0	2
Total			20	2	0	22

SECOND YEAR- SEMESTER-III

S.No	Course Code	Course Name	L	T	P	C
1	BCH 210	Organizational Behaviour	3	0	0	3
2	BCH 211	Cost Accounting	3	1	0	4
3	BCH 212	Income Tax Law and Practice	3	1	0	4
4	BCH 213	Corporate Governance and Business Ethics	3	0	0	3
5	BCH 214	Auditing	3	0	0	3
6	BCH 215	Advanced Financial Accounting – I (KCAP-3)	3	1	0	4
7	BCH-217	International Business	3	0	0	3
8	LLL-322	Campus to Corporate	2	0	0	2
Total			23	3	0	26

SECOND YEAR- SEMESTER-IV

S. No	Course Code	Course Title	L	T	P	C
1	BCH 220	Management Accounting	3	1	0	4
2	BCH 221	Financial Management	3	1	0	4
3	BCH 222	Economic Development and Policy in India	3	0	0	3
4	BCH 223	Marketing Management	3	0	0	3
5	BCH 224	Advanced Financial Accounting-II (KCAP- 4)	3	1	0	4
6	BCH 225	Business Environment	3	0	0	3
7	BCH228	Environment Management & Sustainability	3	0	0	3
8	LLL-322 P	Campus to Corporate	0	0	4	2
Total			21	3	4	26

THIRD YEAR- SEMESTER-V

S.No	Course Code	Course Title	L	T	P	C
1	BCH 310	Accounting for Business Decisions	3	1	0	4
2	BCH 311	Financial Markets and Institutions	3	0	0	3
3	BCH 312	Goods and Services Tax Law and Practice	3	1	0	4
4	BCH 314	Human Resource Management	3	0	0	3
5	BCH 322	Accounting for Specific Industries	3	1	0	4
6	BCH 313	Industry Internship	0	0	0	3
7		Elective	3	0	0	3
9		Elective	3	0	0	3
Total			21	3	0	27

THIRD YEAR- SEMESTER-VI

S.No	Course Code	Course Title	L	T	P	C
1	BCH 320	Project work	0	0	0	3
2		Elective	3	0	0	3
3		Elective	3	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.

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 5th, the second paper of each of the selected groups will be taught in semester 6th.**

S.No.	Course Code	List of Elective Groups	L	T	P	C
		Group A: Finance –I				
1	BCH 360	Investment Management	3	0	0	3
2	BCH 370	Financial Services	3	0	0	3
		Group B: Finance-II				
3	BCH 361	Project appraisal and Finance	3	0	0	3
4	BCH 371	International Financial Management	3	0	0	3
		Group C: Accounting				
5	BCH 362	Contemporary Issues in Accounting	3	0	0	3
6	BCH 372	International Accounting	3	0	0	3
		Group D: Taxation				
7	BCH 363	Business Tax Procedures and Management	3	0	0	3
8	BCH373	Corporate Tax Planning	3	0	0	3
		Group E: Banking and Insurance				
9	BCH 364	Principles of Banking	3	0	0	3
10	BCH 374	Insurance Management	3	0	0	3
		Group F: Marketing-I				
11	BCH 365	Advertising and Sales Management	3	0	0	3
12	BCH 375	Customer Relationship Management	3	0	0	3
		Group G: Marketing-II				
13	BCH 366	Services Marketing	3	0	0	3
14	BCH 376	Retail Marketing	3	0	0	3
		Group H: Human Resource Management				
15	BCH 367	Training and Development	3	0	0	3
16	BCH 377	Compensation Management	3	0	0	3
		Group I : Information Technology				
17	BCH 368	Business Data Processing	3	0	0	3
18	BCH 378	Enterprise Resource planning	3	0	0	3

		Group J: Entrepreneurship and Family Business Management				
19	BCH 369	Entrepreneurship and Innovation Management	3	0	0	3
20	BCH 379	Family Business Management	3	0	0	3

Industry Internship

A student should be placed in any business establishment to do full time work in fulfilment of the requirement of the course BCH 504- industry internship of semester V of the B.Com (H) program. It includes training equivalent to 30 working day (or 6 week, with a 5 day week) such that she/he completes (8 hours a day @ 30 days) 240 hours during vocations and or holiday (after semester III). As a student working she/he should do any work assigned by the establishment. The work experience is intended to expose the student today aspects of business so that she/he may be able to understand the real life meaning of any of the concepts expected to during the learning in the class room. The report should be written in a minimum of 4000 to 5000 words to describe any of the aspects of business she/he has observed during the period of work experience. It shall be typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) V semester examination; if a student fails to submit the report by mid of semester V/ any other data announced by the University, his/her result may be withheld. The report will be evaluated out of 70% of the total marks and the remaining 30% of the total marks will be based on visa voice examination to be conducting by one internal expert and one external expert. Experts/ Examiners will be appointed by the Dean of the school or any other person appointed by the Vice Chancellor.

BCH110	Business Organization	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Course Objectives

1. Awareness of the significance of organizations in India in serving the needs of individuals, businesses and society
2. Appreciation and understanding of the role of management in promoting the effective performance of organizations
3. Understanding of how stakeholders interact with business organizations, and the impact and outcomes of these relationships

Course Outcomes

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

1. Evaluate, from different perspectives, the effectiveness of business organizations and management
2. Appreciation of the different values and beliefs underpinning decision making
3. Willingness and capacity to accomplish goals through the effective use of entrepreneurial skills and communication
4. Ability to plan and initiate actions that aim to influence stakeholders within business environments.

Course Description

In recent years, business organization and entrepreneurship programme has become a serious matter of discussion. This course discusses all about the business organization and the various facets of becoming 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 behavior.

Text Books

1. Chhabra, T.N. Business Organisation & Management. Sun India Publications, New Delhi.
Note: Latest edition of text book may be used.

Reference Books

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 Delhi.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Meaning, scope and evolution of commerce & industry: 8 lecture hours
Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations - Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

Unit II: Business sectors & forms of business organizations: 8 lecture hours Private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies -their features, relative merits, demerits & suitability, Business combinations.

Unit III: Mergers & Acquisitions: 6 lecture hours Mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright.

Unit IV: Setting up a New Enterprise: 6 lecture hours Decisions in 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.

Unit V: Domestic & Foreign Trade: 6 lecture hours
Organization of wholesale & retail trade - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy - Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization.

Unit VI: Business and Society: 6 lecture hours
Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit

BCH111	Microeconomics	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To introduce the basics of micro economic theory to the learners.
2. To explain what rationality means in terms of consumers and producers
3. To analyze the existing market situations, understanding their characteristics and goals.
4. To explain the firms behavior in a given market situation.

Course Outcomes

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

1. Understand why economic activities take place and how single economic decision making unit works
2. Design how prices are signals for efficient allocation of resources
3. Estimate demand, supply and prices for an individual economic unit such as consumer, producer, firm etc.

Course Description

Economics is the basic foundation for business. In particular micro economics deals with individual behavior of economic agents, such as consumer, producer, firm and government. Students need to be explained that economics is about making optimum choices among scarcity and unlimited wants/goals in order to maximize their utility, profit and minimize cost. Micro economics lays the foundation to seek answer for questions like why to produce, what to produce and how to produce, when to sell, whom to sell, how to sell, why to buy, what to buy and from whom to buy.

Course Content

Unit I: The subject matter of Economic

4 lecture hours 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.

Unit II: Supply and Demand

8 lecture hours Concept, cardinal, ordinal, Marshall approach, Hicks approach, law of diminishing marginal utility, law of demand, Demand and want; Determinants of individual demand /supply; Demand/supply schedule and demand/supply curve; Market versus individual demand/supply; Shifts in the demand/supply curve, demand and supply together; How prices allocate resources, Reading and working with graphs.

Unit III: Elasticity and consumer behavior

10 lecture hours 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

Unit IV: Production and Cost Structure

8 lecture hours Inputs, output, laws of production, stages of production, types of cost, cost and output decisions in short and long run , cost minimization

Unit V: The Firm and Perfect Market Structure

10 lecture hours Types of firms and markets, decision of a firm, goal of the firm, firm and the production process, equilibrium of the firm, types of competition: perfect and imperfect, assumptions, firms and industry equilibrium.

Text Books

1. Rubinfeld, D. & Pyndick, R. Microeconomics. Pearson Publishing House, 7/e.

Note: Latest edition of text book may be used.

Reference Books

1. Hague, S., (2008). Principles of Economics.
2. Mankiw, N. G. (2007). Economics: Principles and Applications. Cengage Learning India Private Limited, 4/e.
3. Case, R. & Fair. Principles of Economics.
4. Principles of Microeconomics. Schaum outline series

Pedagogy

8. Lectures and discussions on concepts and issues
9. Psychometric Tests and
10. Business Games
11. Field assignment
12. Case discussion covering a cross section of decision situations
13. Interactive exercises
14. Assignments/quizzes/reviewing research papers

BCH112	Business Statistics	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Mathematics				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introducing statistics to understand relationships between variables in an objective manner
2. Use of the statistical tools in analyzing a given business situation

Course Outcomes

On the successful completion of the course, the student would be equipped with following tools:

1. Data handling
2. Use of mean and median in deductive reasoning in business context
3. Calculations and use of Index Numbers
4. How sampling can be used for exploring a phenomenon in the market

Course Description

The course on statistical techniques is to equip students with basic tools and methods in statistics, such as collection of data, graphical presentation of data, central tendency measures, dispersion, correlation and index numbers.

Course Content

Unit I: Introduction of Statistics:

8 lecture hours

Growth of Statistics, Definition, Scope, Uses, Misuses and Limitation of Statistics, Collection of Primary & Secondary Data.

Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation.

Measuring of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (including quartiles, deciles and percentiles), Mode, Geometric and Harmonic Mean –Simple and Weighted, Uses and Limitations of Measures of Central Tendency.

Unit II: Measures of Dispersion

6 lecture hours

Absolute and Relative Measures of Dispersion; Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients; Uses and Interpretation of Measures of Dispersion. Skewness: Measures of Skewness, Kurtosis and Moments.

Unit III: Theory of Probability and Probability Distributions

8 lecture hours

Theory of Probability. Approaches to the calculation of probability, Calculation of event probabilities. Addition and multiplication laws of probability. Conditional probability and Bayes Theorem. Expectation and variance of a random variable. Probability distributions: Binomial, Poisson and Normal.

Unit IV: Simple Correlation and Regression Analysis

6 lecture hours

Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation.

Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates

Unit V: Index Numbers

6 lecture hours

Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. Construction of consumer price indices. Important share price indices

Unit VI: Time Series Analysis

6 lecture hours

Components of time series. Additive and multiplicative models.

Trend analysis. Fitting of trend line using principle of least squares. Moving averages.

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

Text Books

1. Levin, R. & Rubin, D. S. Statistics for Management. Prentice Hall of India, 7/e.

Note: Latest edition of text book may be used.

Reference Books

1. Singh Y.P. & JK Singh. Statistics –II, Himalaya Publishing House, Delhi.
2. Karmel, P.H. and Polasek, M., (1978). Applied Statistics for Economists, Pitman, 4/e.
3. Webster, A. (1997). Applied Statistics for Business and Economics: An Essential Version. McGraw-Hill, 3/e.
4. Siegel, A. F. Practical Business Statistics. Irwin McGraw Hill (International Edition), 4/e.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

BCH113	Business Law	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Business Laws.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

1. To introduce the students to the statutory provisions that effects the business decisions.
2. Develop basic understanding of effective implementation of various business laws for better performance.
3. To develop skills for management decision making keeping in view Business laws.

Course Outcomes

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

1. Understand how to conduct business in accordance with law and avoid serious consequences that could possibly arise out of ignorance of 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) of some of the important legal and industrial aspects of business.

Text Books

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.

Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations

6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Law of Contract:

7 lecture hours

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

Unit II: Sale of Goods Act, 1930

6 lecture hours

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.

Unit III: Indian Partnership Act-1932

7 lecture hours

Definition, Types of Partnership, Formation of Partnership, Registration of Partnership, Kinds of Partner, Rights & Liabilities of Partners, Dissolution of Partnership Firm.

Unit IV: The Limited Liability Partnership Act, 2008

10 lecture hours

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.

Unit V: The Information Technology Act, 2000

10 lecture hours

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.

BCH114	Financial Accounting -I (KCAP-1)	L	T	P	C
Version1.1	Date of Approval:	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Financial Accounting				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To help students to acquire conceptual knowledge of the financial accounting
2. To impart skills for recording various kinds of business transactions.
3. To the existing market situations, understanding their characteristics and goals.

Course Outcomes

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

1. Develop a thorough understanding of accounting records and how to record transactions in them.
2. Be able to prepare a set of financial statements for various forms of businesses and non profit entities.
3. Develop an ability to apply accounting concepts, principles and practices.

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. In recognition of this, the principles of financial accounting course focuses on the record-keeping and financial statement preparation process.

Course Content

Unit I: Introduction

6 lecture hours

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.

Unit II: Recording of Business Transaction

8 lecture hours

Steps in reporting a financial transaction, Vouchers- format and utility, Journal, Ledger and Subsidiary Books, Cash Book, Petty Cash Book,

Unit III: Classification of Business Transaction

8 lecture hours

Preparation of trial balance, Meaning, Objective, Preparation of Trial Balance, Errors disclosed and not disclosed by Trail Balance, Suspense Accounts

Unit IV: Financial Statements

10 lecture hours

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.

Unit V: Partnership Firm

8 lecture hours

Partnership, Definition, Capital Accounts of Partners, Profit Sharing Ratios, treatment of Goodwill, Admission of a partner, Retirement of a partner, death of a partner.

BCH115	Computer Application in Business	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	2	0	0	2
Pre-requisites//Exposure					
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Case discussion covering a cross section of decision situations
3. Interactive exercises
4. Assignments/quizzes/reviewing research papers

Course Objectives

4. The course begins with a basic overview of fundamentals like the many types of computers in use today and why people use them. As our knowledge grows we shall realize that all computers are basically similar.
5. Like any machine, a computer is a collection of parts which are categorized according to the work they do. We shall learn about these various families of computer components and how these work together and allow us to interact with the system. We shall discover the importance of software, without which a computer could do nothing. We shall also realize that the user is an essential part of a complete computer system.

6. When PCs first appeared in businesses, programs were designed for a single user. As computers spread throughout businesses, developers began offering complex software designed for multiple users. Data communications- the electronic transfer of information between computers- became a major focus of the computer industry. This demand for networks has increased as businesses have realized the value of networking. By interconnecting many individual networks into a massive single network, people around the world can share information as though they were across the hall from one another. The Internet is an example of one such network as is possibly the single largest network in existence today.
7. We have seen that hardware alone does not do much of anything. The work that hardware or operating system can do on its own is very limited. Application software specially the office productivity suite shifts this focus from computer to humans. The course shall focus on trying to teach some the basic functionalities of the most commonly used productivity software in business for text and graphics, spreadsheets and presentations.

Course Outcomes

At the end of the course, the students should be able to:

1. Describe how computers are used in various sectors of our society.
2. Identify the types of computers they see around them and understand the basic functionalities of each one of them
3. Understand the working of different components in a microcomputer and the role played by each in the overall working of the machine.
4. Identify the benefits of using computer networks and what they are made up of
5. Understand the reasons for creation of the Internet and the major services that one can access using Internet.
6. Develop a basic familiarity for working with the most commonly used productivity suites and apply these skills in business scenarios.

Course Description

Consider this sentence: "Computers are everywhere." Does it sound like an overstatement? No matter how we perceive the impact of computers, the statement is true. Computers are everywhere. In fact, we can find them in some pretty unlikely places, including our car, our home appliances and even in some alarm clocks and other electronic devices we use.

Course Content

Unit I: Introduction to Computers and Peripherals

8 lecture hours

Types of computers and their applications; Hardware, software and firmware; Concept of data, Information; **Basic Components of Computers:** Input-Output Devices, CPU, Keyboard, Mouse & Scanner, Video Display, Printers and Plotters, Data storage and retrieval, hard disk, Floppy disk and CD ROM; Bar Codes, QR Codes, RFID, OCR, Voice Recognition

Unit II: Introduction to Networking and Internet**8 lecture hours**

Computer networking and resource sharing, Application of Network, Goals of Network, Types of Network, Network topology, **Internet:** Overview of Internet, Architecture & Functioning of Internet, Basic services over Internet like WWW, FTP, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, e-mail, Web browsing, searching, downloading & uploading from Internet.

Unit III: Introduction to operating systems**4 lecture hours**

Definition, Introduction to Operating system, Functions of an operating system, Types of operating Systems, Components of the Windows Operating System (Desktop, Different type of menu, Taskbar, Control Panel, accessories)

Unit IV: Managing with Spreadsheets**12 lecture hours**

Entering and editing worksheet data, Essential worksheet and cell range operations, Introduction of formulas and functions, working with Dates and Times, creating formulas that count and sum, making charts, Working with Database tables in Excel

Unit V: Computer Applications in Commerce and Economy**8 lecture hours**

E-Banking Trends, Electronic trading and marketing, B2B, B2C, C2B and G2B models and their applications, Document and transaction security and Digital signature, IT Act, Digital Signatures.

BCH151	Computer Application in Business (Lab)	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	0	0	2	1
Pre-requisites//Exposure					
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

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 Objectives: Every student 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

COURSE SYLLABUS

Total - 20 Hours

Course Outline:

I. 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 Hours)

II. Create business word templates using Microsoft Word 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 (4 Hours)

III. Create business mail list and labels 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 (3 Hours)

IV. Updated Microsoft's Word, Excel, and PowerPoint business documents using the World Wide Web a. 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 (3 Hours)

V. Assess Microsoft's Excels predefined business templates a. Modify Invoice template using Office Excel 2000 b. Modify Assets template using Office Excel 2000 c. Modify Balance Sheet template using Office 2000 (4 Hours)

VI. Object Linking and Embedding using Microsoft office 2000 application 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 (3 Hours)

BCH120	Management Principles and Practices	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Understand the benefits of a 'learning organization'.
2. Define control as a function of management.
3. Assess when control is useful and when it is not.
4. Identify situations in which you monitored and modified plans.
5. Analyze the role of creativity in organizations.
6. Assess the importance of managing positively in a changing environment.
7. Explain the use of creative planning techniques for corporate innovation and growth.

Course Outcomes

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

1. Describe your own view of management, values, ethics, and perception, and what you bring to your role as manager.
2. Comment on what is expected of managers in terms of general competencies.
3. Explain the differing approaches to defining management and the standard cycle of the management process.
4. Explain how the values that management holds can impact an organization.
5. Examine how a manager can add value to an organization.
6. Recognize the value of delegating.

Course Description

Management principles and practices are 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 managers in carrying out their work. The course is intended for persons who presently hold, or desire in the future to hold, management responsibilities in an organization or enterprise. A central concept of the course is that there is a general framework for understanding management that applies to managers in all organizations-large or small, public or private, product-oriented or service-oriented.

Topics covered in this online course include values and ethics, communicating, planning, decision making, organizing, leading, controlling, and innovating. The course emphasizes the

skills needed to apply management principles and concepts to real-life situations; you will analyze management issues and problems and how to formulate realistic, practical plans to resolve them. These practical skills are developed through case studies in the course assignments, and through applying course concepts to your own situation and approaches.

Text Books

1. Prasad, L. M. (2012). Principles and Practices of Management. S. Chand Publishing House, New Delhi.

Note: Latest edition of text book may be used.

Reference Books

1. Hellreigel, D., Slocum, J.W. & Woodman, J. R.W. Organizational Behavior. 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.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: An Introduction to Management

10 lecture hours

Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions: Planning –concept, significance, types; Organizing-concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; coordinating; control- nature, process, and techniques.

Unit II: Motivation

10 lecture hours

Process of motivation; Theories of motivation- need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit III: Leadership

10 lecture hours

Fundamental concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's

contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Unit IV: Communication

10 lecture hours concept

of two-way communication; communication process; Barriers to effective communication types of organisational communication, improving communication, transactional analysis in communication.

BCH121	Macroeconomics	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Economics				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To introduce the basics of economics in general and macroeconomics in particular to the students

Course Outcomes

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

1. To understand how economy as a whole in a country operates and who are the economic agents for the whole economy
2. To understand the working and measurement of major macro variables in a particular economy such as GDP, Inflation, Investment, Consumption, Exchange Rate etc.

Course Description

Macroeconomics studies aggregate economic behavior. The course begins by presenting the production possibilities model. This is followed by a discussion of basic macroeconomic concepts including inflation, unemployment and economic growth and fluctuations. The next topic is national income accounting which is the measurement of macroeconomic variables. Following this the aggregate supply-aggregate demand frame work is presented. The latter part of the course focuses on the development of one or more macroeconomic models, a discussion of the role of money in the macro economy, and other topics the individual instructor may choose.

Text Books

1. Samuelson, P. A. & Nordhans, W. D. (2010). Economics, Tata McGraw Hill, 19/e.

Note: Latest edition of text book may be used.

Reference Books

1. Mankiw. Macro Economics.

2. Economic Survey. Government of India, various issues.
3. RBI Bulletin, various issues.
4. Other relevant material will be referred to as required.

Pedagogy

1. Lectures and class discussions
2. Problem solving
3. Case analysis
4. Action based exercises

Course Content

Unit I: Introduction to Macroeconomics **6 lecture hours**

Macro variables, Basic issues studied in macroeconomics; stock and flow concept, circular flow of economic activity, economic agents; static, comparative static and dynamic

Unit II: National Income Accounting **8 lecture hours**

Measurement of gross domestic product; income, expenditure. Real versus nominal GDP; price indices;

Unit III: The Closed Economy in the Short Run **7 lecture hours**

Classical and Keynesian systems; simple Keynesian model of income determination; multiplier, IS-LM model;

Unit IV: Business Cycles **4 lecture hours**

reason, phases

Unit V: Inflation **6 lecture hours**

Causes, Types, Effects, Unemployment, Wages, Phillips Curve

Unit V: Open Economy **9 lecture hours**

National Income Accounting for an open economy; Balance of payments: Current and Capital accounts.

BCH122	Business Mathematics	L	T	P	C
Version 1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Elementary knowledge of concept of functions, differential and integral calculus and their applications in business decision making.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Familiarize students with the basic mathematical tools with emphasis on applications to Business and Economic situations.

Course Outcomes

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

1. The student would acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

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.

Text Books

1. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of text book may be used.

Reference Books

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. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
4. Taha, H. A. Operations Research: An Introduction. Prentice Hall of India.

5. Prasad, B. & Mittal, P. K. Fundamentals of Business Mathematics. Har-Anand Publications.
6. Sharma, J. K. Business Mathematics. ANE Books Pvt. Ltd. New Delhi.
7. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
8. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
9. Soni, R.S. Business Mathematics. Pitambar Publishing House.
10. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
11. Narag, A.S. Linear Programming & Decision Making. Sultan Chand & Sons.

Pedagogy

15. Lectures and discussions on concepts and issues
16. Psychometric Tests and
17. Business Games
18. Field assignment
19. Case discussion covering a cross section of decision situations
20. Interactive exercises
21. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Matrices and Determinants

8 lecture hours

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.

Unit II:

4 lecture hours

Functions: types and its uses.

Unit III:

8 lecture hours

Differentiation of a Function; partial and total. Maxima and Minima. Elasticities; Equilibrium of a firm and consumer; Mathematical relationships among total, marginal and average cost and revenues; Constrained optimization problem; Application of differential calculus:

Unit IV:

6 lecture hours

Integration of a function, rules of integration, its application, consumer's and producer's surplus, Differential Equation: selected first and second order equations, selected applications

Unit V:

6 lecture hours

Elements of Input-output analysis and Linear Programming; Simple static model, Linkages, Concept of linear programming — Graphic Method.

Unit VI: Mathematics of Finance

8 lecture hours

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.

BCH123	Financial Accounting - II (KCAP-2)	L	T	P	C
Version1.1	Date of Approval:	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the accounting principles and practices				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To understand the preparation of accounting for branches and departments
2. To impart skills for recording various kinds of business transactions.
3. To understand the treatment of Partnership accounting

Course Outcomes

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

1. Develop a thorough understanding of accounting records and how to record transactions in them.
2. Be able to prepare a set of financial statements for various forms of businesses and non profit entities.
3. Develop an ability to apply accounting concepts, principles and practices.

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. In recognition of this, the principles of financial accounting course focuses on the record-keeping and financial statement preparation process.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

1. Lectures and discussions on concepts and issues
2. Case discussion covering a cross section of decision situations
3. Interactive exercises
4. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Accounting for Hire Purchase & Instalment Systems 10 lecture hours

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.

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.

Unit II: Consignment Accounts 8 lecture hours

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

Unit III: Joint Venture Accounts 6 lecture hours

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).

Unit IV: Department and Branch Accounts 10 lecture hours

Meaning, Basis of allocation of Expenses and income/receipts, Inter 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.

Unit V: Dissolution of Partnership Firm 6 lecture hours

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

BCH124	Corporate Laws	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Corporate Laws				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

Course Outcomes

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

1. Better understanding of the role of law.
2. Analyses the framework of Business law and how it applies to the global market.
3. Explain how corporate law provisions influence the organization.
4. Will be aware of contemporary legal issues.
5. Understand the fundamentals of business laws as they relate to businesses and society.

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. They understand the importance of law in running a business organization; understand the basic considerations of the theme of corporate personality and the management of the company. 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. Building on the basic legal concepts. The course will refine students' understanding of how law affects all aspects of business, and develop a deeper appreciation of how legal systems operate and how to operate within the boundaries of legal systems. In this course, students will gain a sense of when and how the legal system may affect them in a business setting. When the students study they will explore how such situations arise and how they might be solved or even prevented. By the end of the course, the learner should be able to appreciate the legal framework relating to operations of companies

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

1. Kuchal, M.C. Modern India Company Law. Shri Mahavir 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.

Pedagogy

22. Lectures and discussions on concepts and issues
23. Psychometric Tests and
24. Business Games
25. Field assignment
26. Case discussion covering a cross section of decision situations
27. Interactive exercises
28. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Formation of company

8 lecture hours

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.

Unit II: Corporate Management

8 lecture hours

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.

Unit III: Capital structure

4 lecture

hours 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.

Unit IV: Corporate Meeting

6 lecture hours

Types of Meeting, convening and conduct of Meeting, Motion, resolution, Kinds of resolutions, Powers of board of Directors.

Unit V: Investigation and Winding

6 lecture hours

Investigation, Procedure of Investigation, Meaning of winding up, Modes of winding up, Powers and duties of Liquidator.

Unit VI: Emerging issues in company Law

8 lecture hours

One Person company (OPC), Small company, Producer company, Postal Ballot, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, online filing documents and online registration, NCLT, Limited liability Partnership (LLP), Insider Trading, Rating Agencies, Business Ethics, Corporate governance.

BCH210	Organisation Behaviour	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1 To provide an understanding of basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels in the changing global scenario.

Course Outcomes

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

1. Demonstrate clear understanding of a number of established theorists, theories and studies relating to organisational behaviour
2. Explain and evaluate the key assumptions on which behaviour in organisations 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 organisational behaviour approaches in the workplace
4. Form an appreciation of the complexities and uncertainties of organisational behaviour by examining your own role in the light of experience of real-time problem settings

Course Description

The study of organisational behaviour enables understanding and explanation of how and why people behave the way they do in organisations and what impact organisations 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 organisational 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

29. Lectures and discussions on concepts and issues
30. Psychometric Tests and
31. Business Games
32. Field assignment
33. Case discussion covering a cross section of decision situations
34. Interactive exercises
35. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction

8 lecture hours

Concept and nature of Organizational behaviour; Contributing disciplines to the field of O.B.; O.B. Models; Need to understand human behaviour; Challenges and Opportunities.

Unit II: Individual & Interpersonal Behaviour

8 lecture hours

Biographical Characteristics; Ability; Values; Attitudes- Formation, Theories, Organisation 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 Transactions, Life Positions, Applications of T.A.

Unit III: Group Behaviour & Team Development

8 lecture hours

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.

Unit IV: Motivation

8 lecture hours

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.

Unit V: Organizational Culture and Conflict Management

8 lecture hours

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.

BCH211	Cost Accounting	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Cost Accounting				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To introduce the basics of Cost accounting to the learners.
2. To acquaint the students with basic concepts used in cost accounting
3. To analyse the existing cost decision making situations, understanding their characteristics and goals. various methods involved in cost ascertainment systems.
4. To explain the various methods involved in cost ascertainment systems.

Course Outcomes

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

1. Understand the basic concepts of cost accounting.
2. Understand the cost decision making situations along with their characteristics and goals.
3. Analyze the company's financial statements and performance as well.
4. Apply marginal costing techniques in taking real business decisions.
5. Understand the ways of calculating cost and controlling the cost.

Course Description

This course will concentrate on the following: 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

36. Lectures and discussions on concepts and issues
37. Case discussion covering a cross section of decision situations
38. Interactive exercises
39. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction

6 lecture hours

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.

Unit II: Materials

6 lecture hours

Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

Unit III: Labour

6 lecture hours

Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

Unit IV: Overhead

6 lecture hours

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.

Unit V: Methods of Costing

10 lecture hours

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

Unit VI: Accounting Systems

6 lecture hours

Integral and non-integral systems, Reconciliation of cost and financial accounts

BCH212	Income Tax Law and Practice	L	T	P	C
Version 1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Income Tax Laws				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of this course is:

1. To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.
2. To provide knowledge regarding computation of taxable income and tax liability pertaining to individuals and firms.

Course Outcomes

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

1. Understand the way in which taxation law is administered.
2. Understand the distinction between Income and capital and when tax payers are likely to be assessed.
3. Understand the distinctions between deductions and capital expenditure

Course Description

This subject 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.

Text Books

1. Ahuja, G. & Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
Note: Latest edition of text book may be used.

Reference Books

1. Chandra, M., Goyal, S. P. & Shukla, D. C. Income Tax Law and Practice. Pragati Prakashan, Delhi.
2. Pagare, D. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
3. Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.

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.

Pedagogy

40. Lectures and discussions on concepts and issues
41. Case discussion covering a cross section of decision situations
42. Interactive exercises
43. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction

6 lecture hours

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

Unit II: Residential Status

6 lecture hours

Scope of total income on the basis of residential status and exempted income under section 10 for specified assesses.

Unit III: Computation of income under different heads

18 lecture hours

Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources.

Unit IV: Total income and tax computation

6 lecture hours

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms and Tax liability of an individual and firm.

Unit V: Preparation of return of income

4 lecture hours

PAN, Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of compulsory online filing of returns.

BCH213	Corporate Governance and Business Ethics	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of business and society.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Make the students realize the concept and importance of corporate governance, and ethical values in business.
2. To explain the concept of corporate responsibility and its significance for an organization.

Course Outcomes

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

1. Understand the concept and importance of corporate responsibility and business ethics.
2. Have an understanding of the concept of and its significance corporate governance for any organization.

Course Description

A business unit is not only a commercial entity but it is a social entity as well. 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 such as business ethics, environmental protection, corporate governance, employees welfare, social development etc. The stakeholders are now beginning to better understand how the corporate behavior affects social, cultural, political, and natural environments. With this increase in understanding there is an increased pressure from the side of investors, consumers, employees, and government for companies to consider social, cultural and environmental criteria while taking business decisions. This course is designed to discuss all these issues in detail and emphasize on the importance of business ethics, corporate governance and corporate social responsibility.

Text Books

1. Fernando, A. C. Corporate Governance- Principles, Policies and Practices. Pearson Education.

2. Ferrell, O. C., Fredrich, J. P. & Ferrel, L. Business Ethics- Ethical Decision Making and Cases.
3. Bhanu Murthy, K. V. & Krishna, U. Politics Ethics and Social Responsibilities of Business, Pearson Education, 2010.
4. Kumar , A. Corporate Governance : Theory and Practice, International book House. New Delhi (2012).

Note: Latest edition of text book may be used.

Reference Books

1. Sharma J. P. Corporate Governance, Business Ethics & CSR. Ane Books Pvt. Ltd.
2. Mallin, C. A. Corporate Governance. Oxford University Press (Indian Edition).
3. Tricker, B. Corporate Governance-Principles, Policies, and Practice. Oxford University Press (Indian Edition).

Pedagogy

1. Lectures and class discussions
- 2 . Case analysis

Course Content

Unit I: Introduction to Business Ethics

4 lecture hours

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.

Unit II: Principles and Theories of Business Ethics

6 lecture hours

Principles of business ethics, Characteristics of ethical organisation, Theories of business ethics, Globalization and Business ethics, Stakeholders' protection.

Unit III: Managing Ethical Behaviour

8 lecture hours

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 harassment.

Unit IV: Corporate Governance

6 lecture hours

Conceptual framework of corporate and corporate governance, Insider trading, Rating agencies, Whistle blowing, Corporate governance reforms, Initiatives in India including clause 49.

Unit V: Codes and Standards on Corporate Governance

8 lecture hours

Major corporate scandals in India and abroad, Guidelines and codes of best practice in developing and emerging markets.

Unit VI: Corporate Social Responsibility

8 lecture hours

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.

BCH214	Auditing	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	To provide basic knowledge of verifying accounting transactions in accordance with various provisions under different specified regulations.				
co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Understand the concepts and principles which enable the student to understand the philosophy and environment of auditing and assurance services theory and practice.
2. Provide an overview and understanding of the public accounting profession and the professional standards utilized in providing auditing and other assurance services, and reporting on financial statements.

Course Outcomes

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

1. Equip the students with the latest knowledge of auditing.
2. Develop awareness of International Auditing Standards.
3. Understand the latest tools and techniques in internal & external 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

1. Lectures and class discussions
2. Problem solving
3. Case analysis

Course Content

Unit I: Introduction:

8 lecture hours

Meaning, Objects, Basic Principles and Techniques. Classification of Audit.
Audit Planning: Internal Control – Internal Check and Internal Audit

Unit II: Audit Procedure

7 lecture hours

Vouching and verification of Assets & Liabilities.

Unit III: Audit of Limited Companies

10 lecture hours

Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.

Audit Committee, Auditor's Report: Contents and Types. Auditor's certificates

Emphasis on Companies (Auditor's Report) order, 2003 (CARO – 2003)

Liabilities of Statutory Auditors in case of non-compliance.

Unit IV: Special Areas of Audit

7 lecture hours

Special features of Cost audit, Tax audit and Management audit.

Unit V: Recent Trends in Auditing:

8 lecture hours

Basic considerations of audit in EDP Environment, Relevant Auditing and Assurance Standards (AASs).

BCH 215	Advanced Financial Accounting - I (KCAP-3)	L	T	P	C
Version1.1	Date of Approval:	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the corporate Accounting				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To help students to acquire conceptual knowledge of the corporate accounting
2. To impart skills for types of share and debt securities.
3. To help students to acquire conceptual knowledge about M&A
4. To acquire conceptual knowledge about preparation of financial statement

Course Outcomes

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

1. Develop a thorough understanding of corporate accounting
2. To be able to prepare a financial statement of a company
3. Develop a thorough understanding of valuation of shares and Goodwill.

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 manner that is useful. In recognition of this corporate accounting course focuses on the accounting of shares & debentures, preparation of financial statement, valuation of shares & goodwill & M&A.

Text Books

3. J. R. Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi

Note: Latest edition of text book may be used.

Reference Books

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
2. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi
3. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

Pedagogy

5. Lectures and discussions on concepts and issues
6. Case discussion covering a cross section of decision situations
7. Interactive exercises
8. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Accounting for Shares & Debentures

7 lecture hours

Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Reissue of Shares, Buy back of Share, Redemption of shares, Buyback of shares.

Accounting for Debenture Issue and Redemption of Debenture (Various Method), Bonus Debentures

Unit II: Preparation of Final Accounts

6 lecture hours

Preparation of final account of company as per company act 2013 Schedule III, Legal Requirement- divisible profit, Managerial Remuneration, Profit prior to incorporation.

Unit III: Valuation of Shares & Goodwill

8 lecture hours

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

Unit IV: Internal Reconstruction of Companies

5 lecture hours

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

Unit V: Amalgamation, Absorption and External Reconstruction

9 lecture hours

Forms of amalgamation and its motive, Types of Amalgamation, Purchase Consideration Methods, Amalgamation in the nature of Merger and Purchase, Absorption, AS 14 (Simple Problem Only)

Unit VI: Consignment and Joint Ventures

5 lecture hours

Difference between consignments and joint ventures and the environment in which they operate. Joint Venture Accounting, ledger accounts for consignment transactions, including the calculation of closing inventory valuation, Ledger accounts for joint ventures and calculate the profit for joint ventures

BCH217	International Business	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Knowledge of international business environment.				
co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Expose students to the concept, importance and dynamics of international business.
2. Discuss theoretical foundations of international business.

Course Outcomes

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

1. Understand the concept, and dynamics of international business.
2. Have an understanding theoretical foundation of international business.

Course Description

We live in a globalised world. 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. In last section, course also deals with foreign trade promotion measures.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

1. Hill, C. W.L. & Jain, A. K. International Business. New Delhi: Tata McGraw-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.

Pedagogy

44. Lectures and class discussions

45. Case analysis

Course Content

Unit I: Introduction to International Business

8 lecture hours

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.

Unit II: International Business Environment

8 lecture hours

International Business and its Environment: Geographic, Economic, Political, Demographic, Socio-Cultural and Legal Environment.

Unit III: International Trade & International Organizations

6 lecture hours

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.

Unit IV: Regional Economic Co-operation

9 lecture hours

Various forms of regional economic cooperation, Integration Efforts among countries in Europe, North America and Asia.

Unit V: International Business Decisions

9 lecture hours

International marketing, finance, production, and human resource decisions.

Unit VI: Promotion of Foreign Trade

9 lecture hours

Foreign trade promotion measures and organizations in India, Special economic zones (SEZs) and 100% export oriented units (EOUs), Measures for promoting foreign investments into and from India.

Financing of foreign trade and payment terms.

BCH220	Management Accounting	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Financial Accounting				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Provide students with basic concepts of management accounting and the usefulness of internal accounting system;
2. Provide students with the capability to apply knowledge in decision-making scenarios.

Course Outcomes

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

1. Understand how managers use and Analyze managerial accounting informations to make decisions.
2. Prepare an operating budget and understand where and how to acquire the necessary information.
3. Understand the scope of 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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. Shri Mahabir 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.

Pedagogy

46. Lectures and discussions on concepts and issues
47. Case discussion covering a cross section of decision situations
48. Interactive exercises
49. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction to Management Accounting

6 lecture hours

Origin, Concepts, Nature, scope, functions and principles. Difference between financial, cost and management accounting, Changing role of management accounting and recent developments. Management accounting and corporate governance.

Unit II: Marginal Costing

8 lecture hours

Concepts-meaning, definitions and elements of cost, Concept of Marginal costing, Cost –volume –Profit analysis - Marginal costing and its Application for decision making.

Unit III: Standard costing

8 lecture hours

Standard Costing and Variance Analysis, Activity Based Costing: Concepts and implementation, Responsibility Accounting.

Unit IV: Budgetary control

8 lecture hours

Definitions, Classification of budgets, ZBB Master budgets-Preparation of various types of budgets-Steps in Budgetary control.

Unit V: Financial Analysis

10 lecture hours

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 Analysis.

Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios.

Funds & Cash Flow Analysis: 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.

BCH221	Financial Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of accounting				
co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introduce the concepts, theories, and techniques of financial management to the learners.
2. Explain the concepts of profit maximization and wealth maximization.
3. Discuss various financial decisions e.g. investment decision, financing decision, dividend decision, liquidity decision etc.

Course Outcomes

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

1. Understand the conceptual framework of financial management.
2. Have an understanding of various financial decisions e.g. investment decision, financing decision, dividend decision, liquidity decision etc.
3. Use various tools and techniques to take these decisions.

Course Description

Finance is the backbone of any business organisation. 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

5. Srivastava, R. & Mishra, A. K., Financial Management. Oxford Publishing House, 2/e.

6. Pandey, I. M. Financial Management, Vikas Publication, 10/e.
7. Chandra, P. Financial Management, TMH.
8. Van Horne. Financial Management. Prentice Hall of India.
9. Khan and Jain. Financial Management. TMH.

Pedagogy

50. Lectures and class discussions
51. Problem solving
52. Case analysis

Course Content

Unit I: Introduction to Financial Management

5 lecture hours

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.

Unit II: Time Value of Money

5 lecture hours

Time Preference for money, Computation of future value and present value of lump sum and annuity Capital recovery and sinking fund.

Unit III: Financing Decision

12 lecture hours

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.

Unit IV: Investment Decision

12 lecture hours

Concept of capital budgeting, Types of capital budgeting decisions, Techniques of capital budgeting: Payback, ARR, NPV, PI, and IRR methods.

Unit V: Dividend Decision

6 lecture hours

Concept of dividend and dividend policy, Types of dividend, Determinants of dividend policy, Theories of dividend- Walter Model, Gordon Model, and M-M Hypothesis.

Unit VI: Working Capital Management

10 lecture hours

Concept and types of working capital, Operating cycle, Financing of working capital. Working capital management: cash management, receivables management, and inventory management.

BCH222	Economic Development and Policy in India	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Economics				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Understand the issues in Growth, Development and Sustainability
2. Knowing factors in the development of an economy.
3. Examine demographic trends such as urbanization, employment and occupational trends
4. Highlighting Indian Development Experience

Course Outcomes

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

1. Acquire fair degree of proficiency in formulating and solving diverse problems related to economic development of India with the help of analytics.

Course Description

The 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, Bollywood, BPO and microfinance. Students will be encouraged to explore these areas by actively engaging in class discussions, and by writing several papers throughout the course. When appropriate, papers will focus on current events affecting the Indian economy, for example: rising wages in India, food inflation, petrol prices, etc. Each student will be asked to submit a final paper discussing an area of the country that they believe will play an important role in economic development in the future.

Text Books

1. Todaro, M. P. & Smith, S. C. Economic Development. 8/e.
2. Kapila, U. Indian Economy, Academic Press.

Note: Latest edition of text book may be used.

Reference Books

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).

Pedagogy

53. Lectures and discussions on concepts and issues
54. Business Games
55. Field assignment
56. Case discussion covering a cross section of decision situations
57. Interactive exercises
58. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Basic Issues in Economic Development:

4 lecture hours

Concept and Measures of Development and Underdevelopment; Human Development.

Unit II: Basic Features of the Indian Economy at Independence

6 lecture hours

Growth and composition of national income. The agrarian scene and industrial structure. Demographic Constraints: Interaction between population change and economic development.

Unit III: Strategy of economic Development

6 lecture hours

The evolution of planning and import substituting industrialization. Economic reform and liberalization. Changes in policy perspectives and institutional framework after 1991.

Unit IV: Growth, Development and Structural Change

12 lecture hours

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 relations and for regulating concentration of economic power. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Unit V: Sectoral Trends and Issues

12 lecture hours

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

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

Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance.

BCH223	Marketing Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

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

Course Outcomes

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

1. Learn the fundamentals of implementing the marketing function in organizations,
2. Evaluate the social, legal, political and ethical concerns in marketing,
3. Understand the function of marketing in a competitive, dynamic global business,
4. Develop effective strategic and marketing analysis skills,
5. Enhance computer-based skills including on-line activities, written and oral communication, and information analysis,
6. Make a value-added contribution to your class team.

Course Description

An understanding of the application of marketing theories, concepts, and practices as they relate to the management of the marketing function in a complex organization. Emphasis will be on the managerial aspects of marketing plans, including analysis of the external environment. A key element of the course will include the relationship of the "marketing mix" to strategic planning.

Text Books

1. Kotler, P. (2012). Marketing Management: Analysis, Planning, Implementation & Control. Prentice Hall of India.

Note: Latest edition of text book may be used.

Reference Books

1. Kotler, Armstrong, Agnihotri & Haque (2010). Principles of Marketing- A South Asian Perspective. Pearson Education, New Delhi, 13/e.

2. Saxena, R. (2008). Marketing Management. McGraw Hill Education, 3/e.
3. Ramaswamy and Namkumar, S. (2009). Marketing Management Global Perspective: Indian Context. McMillan, Delhi.

Pedagogy

59. Lectures and discussions on concepts and issues
60. Psychometric Tests and
61. Business Games
62. Field assignment
63. Case discussion covering a cross section of decision situations
64. Interactive exercises
65. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Basic Concepts and Marketing Environment 8 lecture hours

Meaning, Nature and Scope of Marketing; Marketing Management Process; Concept of Marketing Mix; Market Analysis: Understanding Marketing Environment, Consumer Behaviour and Organization Buyer Behaviour, Marketing Research.

Unit II: Market Planning & Analysis 12 lecture hours

Segmentation, Targeting & Positioning (In Company analysis & competitor analysis)

Unit III: Marketing Mix & related Marketing Decisions 15 lecture hours

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, Promotion Tools-Advertising, Personal Selling, Publicity and Sales Promotion; Distribution Channel, Decisions-Types and Functions of Intermediaries, Selection and Management of Intermediaries.

Unit IV: Emerging trends in Marketing 5 lecture hours

Cultivating customer relationships, Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing, Direct and Online Marketing, Green Marketing, Marketing performance & control, Rural Marketing, International Marketing, Direct & On-line Marketing

BCH 224	Advanced Financial Accounting-II (KCAP-4)	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of research techniques.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The aim of this course is to help students, through the study of the material listed in the following Course Outline, to develop the following:

1. the technical and procedural skills required to deal with advanced areas of the GAAP framework.
2. the ability to apply conceptual principles when selecting appropriate accounting policies in particular circumstances.
3. the ability to assess a situation, identify issues and alternatives, and formulate recommendations using ethical and professional judgment.
4. your application of a systematic methodology in solving a range of problems.

Course Outcomes

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

1. Explain and apply the regulatory and legal framework surrounding the preparation of consolidated financial statements.
2. Identify and correctly account for the main accounting issues involved in consolidated financial statements.
3. Demonstrate a comprehensive knowledge of IAS and its application in the preparation and presentation of consolidated financial statements.
4. Be competent in the preparation of the consolidated statement of comprehensive income and consolidated statement of financial position to include subsidiaries and associates; and other practical accounting issues.

Course Description

This course aims to provide a firm professional grounding in advanced issues in financial reporting and to develop skills in the analysis of financial statements. It emphasises a rigorous knowledge of accounting standards and their application to practical problems as well as a good understanding of the principles underpinning accounting standards and practices. Students are encouraged to think beyond the accounting rules and consider the practical situations in which these rules apply.

Text Books

1. Maheshwari S.N. and S.K. Maheshwari, "Financial Accounting," Vikas Publishing House, New Delhi.

Reference Books

1. Anthony, R.N., Hawkins, D.F. & Merchant, K. A. (1999). Accounting: Text and Cases. McGraw Hill.
2. Schroeder, R. G., Clark, M. W. & Cathey, J. M. (2005). Financial Accounting Theory and Analysis: Text Readings and Cases. John Wiley and Sons.
3. Belkaoui, A. R. (2000). Accounting Theory. Quorm Books.
4. Lal, J. (2008). Accounting Theory and Practice. Himalaya Publishing House.
5. Porwal, L. S. (2000). Accounting Theory, TMH.

Pedagogy

66. Lectures and discussions on concepts and issues
67. Psychometric Tests and
68. Business Games
69. Field assignment
70. Case discussion covering a cross section of decision situations
71. Interactive exercises
72. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Inventories

2 lecture hours

Measure and value inventories.

Unit II: Property, plant and equipment, Government grants, Borrowing cost and Investment properties

6 lecture hours

Define the initial cost of a non-current asset (including a self-constructed asset) and apply this to various examples of expenditure, distinguishing between capital and revenue items. Identify pre-conditions for the capitalisation of borrowing costs. Describe, and be able to identify, subsequent expenditures that should be capitalized - State and appraise the effects of the IASB's rules for the revaluation of property, plant and equipment. Account for gains and losses on the disposal of re-valued assets. Calculate depreciation on: – revalued assets, and – assets that have two or more major items or significant parts. Apply the provisions of accounting standards relating to government grants and government assistance. Discuss the way in which the treatment of investment properties differs from other properties. Apply the requirements of international accounting standards to investment properties.

Unit III: Leases

6 lecture hours

Define the essential characteristics of a lease. Describe and apply the method of determining a lease type (ie an operating or finance lease). Explain the effect on the financial statements of a finance lease being incorrectly treated as an operating lease. Account for operating

leases in the financial statements of the lessor and the lessee. Account for finance leases in the financial statements of the lessor and lessee. Outline the principles of accounting standards for leases and the main disclosure requirements.

Unit IV: Intangible assets and goodwill

6 lecture hours

Discuss the nature and possible accounting treatments of both internally generated and purchased goodwill. Distinguish between goodwill and other intangible assets. Define the criteria for the initial recognition and measurement of intangible assets. Explain the subsequent accounting treatment, including the principle of impairment tests in relation to purchased goodwill. Identify the circumstances in which negative goodwill arises, and its subsequent accounting treatment. Describe and apply the requirements of international accounting standards to internally generated assets other than goodwill. Describe the method of accounting specified by the IASB for the exploration for and evaluation of mineral resources.

Unit V: Agriculture

8 lecture hours

Recognise the scope of international accounting standards for agriculture. Discuss the recognition and measurement criteria including the treatment of gains and losses, and the inability to measure fair value reliably. Identify and explain the treatment of government grants, and the presentation and disclosure of information relating to agriculture. Report on the transformation of biological assets and agricultural produce at the point of harvest and account for agriculture related government grants.

Unit VI: Impairment of assets

6 lecture hours

Define the recoverable amount of an asset; define impairment losses. Give examples of, and be able to identify, circumstances that may indicate that an impairment of an asset has occurred. Describe what is meant by a cash-generating unit. State the basis on which impairment losses should be allocated, and allocate a given impairment loss to the assets of a cash-generating unit.

Unit VII: Exploration and evaluation expenditures

6 lecture hours

Outline the need for an accounting standard in this area and clarify its scope. Give examples of elements of cost that might be included in the initial measurement of exploration and evaluation assets. Describe how exploration and evaluation assets should be classified and reclassified. Explain when and how exploration and evaluation assets should be tested for. Impairment.

BCH225	Business Environment	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Understand the laws and dimensions of business environment for better decision making
2. Apply basic concepts of Indian and Global Business Environment Analysis.

Course Outcomes

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

1. Outline 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. Understand the major drivers behind, and barriers to, foreign direct investment.
6. Evaluate and assess opportunities and threats arising in the international 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.

Text Books

1. Saleem, S. (2010). Business Environment, Pearson Education House, New Delhi, 2/e.
Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

73. Lectures and discussions on concepts and issues
74. Psychometric Tests and
75. Business Games
76. Field assignment
77. Case discussion covering a cross section of decision situations

Course Content

Unit I: An Overview of Business Environment 8 lecture hours

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.

Unit II: Economic, Socio-Cultural and Political Environment 9 lecture hours

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.

Unit III: Business Environment in India 9 lecture hours

Trade problems of Developing Countries, Economic Planning – Needs and Objectives of Various plans, Tenth five year plan, Green Revolution, Industrial Policy of 1956 and 1991, MRTP Act 1969, Foreign Investment Policy – FERA, FEMA.

Unit IV: Factors Effecting Business Environment 9 lecture hours

Cultural and International Business, Social, Ecological and Legal Environment, Eurocurrency market, International Investment – FDI & FII

Unit V: Trade Policy and International Institutions 10 lecture hours

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

BCH228	Environment Management and Sustainability	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic Environmental Science at 10th Standard or equivalent level				
Co-requisites					

Course Content

Unit I: Introduction

8 lecture hours

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

Unit II: Sustainable development : Biodiversity, Natural Resources, Pollution

10 lecture hours

Sustainable development: Definition, principle, parameter and challenges, Researching and Planning for sustainability. Biodiversity: Classification, measurement conservation. Natural Resources: Availability 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

Unit III: Current Environmental Issues

8 lecture hours

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.

Unit IV: Environment Protection and Control Measures

8 lecture hours

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.

Unit V: Environment and Finance

6 lecture hours

Introduction to Environmental Finance, Scope of Micro Finance in Environment Management, Environmental Investment Reporting and Verification, Ecological Environment product evaluation and Finance.

BCH310	Accounting for Business Decisions	L	T	P	C
Version1.1	Date of Approval: June 15 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of Management Accounting				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

- Acquaint students with advance concepts of management accounting and the usefulness of internal accounting system;
- Provide the students with the knowledge of strategic management accounting.

Course Outcomes

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

- Understand how managers use and analyze the Differential costing techniques to make decisions.
- Understand how Activity based costing is a superior technique of allocating costs than the traditional methods.
- Understand the practical application of Responsibility Accounting and Return on Investment on improving the division's performance.
- Understand the concept of transfer pricing and the methods of measuring performance in relation to divisions.
- Understand the scope of Strategic Management Accounting.

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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

- JawaharLal, Advanced Management Accounting, S.Chand Publications, New Delhi
- MA Sahaf, "Management Accounting Principles and Practices", Vikas Publishing House Pvt Ltd, Delhi
- Nigam, B.M. Lall. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
- Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House. New Delhi.

15. Shukla, M.C., T.S. Grewal & Gupta, M.P. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
16. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
17. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
18. Jain, S.P. & Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
19. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Case discussion covering a cross section of decision situations
3. Interactive exercises
4. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Differential Costing: An Aid To Decision Making **8 lecture hours**

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

Unit II: Activity Based Costing **8 lecture hours**

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, ABC in Service Organizations.

Unit III: Performance Measurement in Divisionalised Companies **8 lecture hours**

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- Financial Measures of Performance.

Unit IV: Transfer Pricing **8 lecture hours**

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

Unit V: Strategic Management Accounting **8 lecture hours**

Meaning of Strategic Management Accounting, Techniques of Strategic Management Accounting – Balance Scorecard, Life Cycle Costing, Just in Time, Bench Marking and Kaizen Costing.

BCH311: 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
Unit I: Introduction to Financial markets 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
Unit II: Reserve Bank of India & Commercial Banks Organization, management and functions; Credit creation and credit control; Monetary Policy. Meaning, functions, managements and investment policies of commercial banks; present structure; e banking and e trading; emerging trends in commercial banks.	8
Unit III: All India and State Level Financial Institutions 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

<p>Unit IV: Insurance Sector, and Non-Banking Financial institutions</p> <p>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.</p>	7
<p>Unit V: Mutual Funds and Merchant Banking</p> <p>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.</p>	6

Text books:

4. 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.

BCH-312	Indirect Tax	L	T	P	C
Version1.1	Date of Approval:	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the tax system.				
Co-requisites					

Course Objectives

1. To provide basic knowledge and equip students with the provisions of Goods and Services Tax Act along with the previously prevailing indirect tax laws in India.

Course Outcomes

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

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

Course Description

Tax laws in India are being reincarnated after introduction of Goods and Services Tax Laws in India. Appreciating this changing facade of indirect tax system in India, this course has been designed to give an orientation to the learners towards the newly introduced Goods and Services Tax System along with the decade existing indirect tax laws.

Text Books

1. Bare Act, The Central Goods And Services Tax Act, 2017.

Reference Books

- 3 Datey, V.S. (2013). Indirect Tax Law and Practice. Taxmann Publications Pvt. Ltd., Delhi.
- 4 Relevant Bare Acts.

Pedagogy

78. Lectures and discussions on concepts and issues
79. Field assignment
80. Case discussion covering a cross section of decision situations
81. Interactive exercises
82. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction

6 lecture hours

Legal Framework of Goods & Services Tax Act In India, Terminology, Comparison between Indirect Tax System and Goods & Services Tax System in India, Administration, and Registration.

Unit II: Estimation of Tax Liability & Documentation

8 lecture hours

Levy and Collection of Tax, Time and Value of Supply, Input Tax Credit, Tax Invoice, Credit and Debit Notes, Accounts and Records.

Unit III: Tax Procedures-I

8 lecture hours

Assessment, Filing of Returns, E-filing, Payment Of Tax, Refunds and Audit.

Unit IV: Tax Procedures-II

8 lecture hours

Inspection, Search, Seizure And Arrest, Demands And Recovery, Liability To Pay In Certain Cases, Advance Ruling, Appeals And Revision, Offences And Penalties, Transitional Provisions, Miscellaneous Provisions

Unit V: Other Legislations

10 lecture hours

Customs Laws- Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.
Other Legislations in addition to Central Goods and Services Tax Law.

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

BCH312: 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
Unit I: Introduction 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
Unit II: Tax Mechanism and Valuation Tax Mechanism- Levy and Chargeability, rate Structure, threshold limit; Valuation of Goods and Service; Captive Consumption- CAS 4 Certification; Valuation of Stock Transfer	8
Unit III: IGST Model 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
Unit IV: Tax Procedures and Impact 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
Unit V: Other Legislations Customs Laws- basic concepts of customs law, territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty; Valuation; Customs Procedures; Other Legislations in addition to Central Goods and Services Tax Law.	8

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.

BCH314	Human Resource Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

- 5 To help the student understand the challenges, trends, and activities related to current Human resource management.
- 6 To provide an in depth understanding of the scope of the HR role in today's organizations.
- 7 To provide an understanding of the dependencies between the role of the HR department and other organizational roles.
- 8 To improve competencies critical to future success as managers and leaders, including: Analytical thinking, teamwork, ethics, project planning and management, decision making skills, and verbal communication skills.

Course Outcomes

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

1. Understand scope of Human resource Management.
2. Understand the various dimensions of the management of Human Resources.
3. Understand the strategic role of human resource management in organizations and develop an insight into the managerial skills required to effectively manage people in an organization.

Course Description

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

Text Books

1. Aswathappa, K., (2013). Human Resource Management, McGraw Hill Education.
Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

83. Lectures and discussions on concepts and issues
84. Psychometric Tests and
85. Business Games
86. Field assignment
87. Case discussion covering a cross section of decision situations
88. Interactive exercises
89. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction :

6 lecture hours

Nature, scope, role, importance and functions of HRM, Evolution of HRM, Personnel Management vs. HRM, Challenges and New trends in HRM, Strategies for the New Millennium: Role of HRM in Strategic Management.

Unit II: Acquiring Human Resources :

8 lecture hours

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, Separations.

Unit III: Developing Human Resources:

8 lecture hours

Concept, Importance and Types of Training, Methods of Training, Designing a Training Programme, Evaluation of Training Effectiveness, Performance and Potential Appraisal – Concept and Objectives, Traditional and Modern Methods for Evaluation of Employee Performance, Limitations of Performance Appraisal Methods.

Unit IV: Compensation :

6 lecture hours

Types of Compensation, Job Evaluation – Concept, Process and Significance, Components of Employee Remuneration – Base and Supplementary.

Unit V: Industrial Relations:

6 lecture hours

Dynamics of Industrial Relations, Discipline and Grievance Management, Collective Bargaining.

Unit VI: Current issues in HRM:

6 lecture hours

Human Resource Outsourcing, Work-life balance, International HRM, Managing Inter Country Differences, Dual Career Couples, Employee and Ergonomics.

BCH322	Accounting for Specific Industries	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	1	0	4
Pre-requisites//Exposure	Basic understanding of the Financial Accounting				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To help students to acquire conceptual knowledge of the sectoral accounting.
2. To impart skills for recording various kinds of business transactions.
3. To analyze the existing market situations, understanding their characteristics and goals.
4. To explain the firms behaviour in a given market situation.

Course Outcomes

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

1. Develop a thorough understanding of accounting records and how to record transactions.
2. Be able to prepare a set of financial statements for various forms of businesses and nonprofit entities.
3. Develop an ability to apply accounting concepts, principles and practices.

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. As any theory can be best understood by its application, each course in this product exhibits step-by-step approach in solving problems by 'do and learn' policy. Thus this course explores the theory with relevance to the real-world business problems through analytical approach. These courses are intended to familiarize students with the basic concepts and to apply in the various industries.

Text Books

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

Reference Books

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

Pedagogy

90. Lectures and discussions on concepts and issues
91. Case discussion covering a cross section of decision situations
92. Interactive exercises
93. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Preparation of group consolidated external reports

8 lecture hours

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 policies 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.

Unit II: Business Combination

6 lecture hours

Intra-group adjustments. Explain why intra-group transactions should be 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.

Unit III: Business combinations – fair value adjustments

6 lecture hours

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

Unit IV: Business combinations – associates and joint ventures **6 lecture hours**

Define associates and joint ventures. Prepare consolidated financial statements to include a single subsidiary and an associated company or a joint venture.

Unit V: The effects of changes in foreign currency exchange rates **10 lecture hours**

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

Unit VI: Adoption of International Financial Reporting Standards **4 lecture hours**

First time adoption of International Financial Reporting Standards.

BCH360	Investment Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Understanding of the Investment Management.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introduce the basics of investment to the learners.
2. Discuss various investment alternatives and their risk-return characteristics.
3. Explain the basics of security valuation.
4. Discuss various concepts, tools and techniques related to security analysis and portfolio management.

Course Outcomes

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

- 1 Understand various investment alternatives, and risk and return associated with them.
- 2 Have an idea of valuation of various securities.
- 3 Understand and apply the concepts, tools and techniques related to security analysis and portfolio 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.

Text Books

3. Singh, Y. P. Fundamentals of Investment Management. Galgotias Publishing House.
Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

1. Lectures and class discussions
2. Problem solving
3. Case analysis
4. Action based exercises

Course Content

Unit I: Investment & Investment Alternative

7 lecture hours

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.

Unit II: Risk & Return

5 lecture hours

Concept and Measurement of Risk and Return, Components of Investment Risk- Market Risk, Interest Rate Risk, Inflation Risk, Business Risk and Financial Risk etc.

Unit III: Investment Analysis

12 lecture hours

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 Form.

Unit IV: Basics of Valuation

4 lecture hours

Valuation of Equity Shares, Valuation of Preference Shares, Valuation of Bonds. Simple Problems on Valuation.

Unit V: Portfolio Construction

10 lecture hours

Markowitz Risk-Return Optimization, Sharpe Index Model, Capital Asset Pricing Model. Simple Problems on Portfolio Construction.

Unit V: Introduction to Financial Derivatives

2 lecture hours

Overview of forwards, futures, and options.

BCH361	Project Appraisal and Finance	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Project Appraisal				
co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

4. Familiarize the student with both, capital budgeting aspect and the contents of a bankable feasibility report.

Course Outcomes

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

1. Introduce the main theoretical and practical issues involved in the appraisal, assessment and financing of investment projects.

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.

Text Books

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

Reference Books

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Project Appraisal and Finance

6 lecture hours

Capital Investments : Importance & Difficulties, Types of Capital Investments, Phases of capital budgeting, Facets of project Analysis, Objectives of Capital Budgeting.

Unit II: Generation & Screening of Project Ideas

6 lecture hours

Generation of Ideas, Monitoring of Environment, Corporate Appraisal.

Unit III: Market & Demand Analysis

8 lecture hours

Collection of Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting.

Unit IV: Technical and Financial Analysis

12 lecture hours

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 requirements.

Unit V: Project Risk Analysis

9 lecture hours

Measures and perspectives on risk, Sensitivity and scenario analysis, decision tree analysis, Managing risks, project selection under risk.

BCH362	Contemporary Issues in Accounting	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of accounting				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Expose students to contemporary issues in Accounting and recent developments such as accounting for price level changes, human accounting, social accounting, leasing etc.

Course Outcomes

On the successful completion of the course, the student would 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 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.

Text Books

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

Reference Books

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.
Note: Latest edition of text book may be used.

Pedagogy

94. Lectures and discussions on concepts and issues
95. Psychometric Tests and
96. Business Games
97. Field assignment
98. Case discussion covering a cross section of decision situations
99. Interactive exercises
100. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Accounting for Price Level Changes 8 lecture hours

Inflation Accounting – Current Purchasing Power Method, Current Cost Accounting Method, presentation of price level Adjusted Accounts. Environmental Accounting: Issues in Environmental Accounting.

Unit II: Human resource accounting 8 lecture hours

Concept, Valuation of Human Resources, Recording and Disclosure in Financial Statements, Human Resource Accounting in India.

Unit III: Social Cost benefit 8 lecture hours

Social Accounting, Reporting of Social Cost Benefit Information, Social Cost benefit Analysis in India.

Unit IV: Valuation of assets 8 lecture hours

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

Unit V: Computerised Accounts 8 lecture hours

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.

BCH363	Business Tax Procedure and Management	L	T	P	C
Version 1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Tax computation, assessment and dealing with tax related matters.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To provide basic knowledge and equip students with application of principles and provisions of Income tax, Wealth, Service Tax and VAT.

Course Outcomes

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

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

Course Description

The course aims to equip students with the knowledge of handling tax issues relating to companies. The knowledge of computing tax, procedure for filing returns and other related tax matters such as computation of VAT, Wealth tax, Service tax are essential for effectively dealing and managing tax issues of the companies. This course focuses and covers all such issues.

Text Books

1. Ahuja, G. & Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.

Note: Latest edition of text book may be used.

Reference Books

1. Singhania, V. K., Singhania, K. & Singhania, M. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games

4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Tax Return and Documentation

8 lecture hours

Return of income , Assessment, re-assessment, rectification of mistakes , Appeals and revisions ,Preparation and filing of appeals with appellate authorities Drafting grounds of appeal, Information Technology and tax administration ,TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Unit II: Issues Relating to Tax Computation and Payment

12 lecture hours

Advance payment of tax , Tax deduction at source, documentation, returns, certificates , Interest payable by assessee/Government , Collection and recovery of tax statement of facts and statement of law, Penalties and prosecution, Settlement Commission , Search, seizure and survey ,

Unit III: Wealth Tax

10 lecture hours

Wealth-tax Important definitions – Assessee; asset; net wealth; valuation date , Charge of wealth-tax, exclusion of assets and debts outside India (incidence of tax) Net wealth to include certain assets Exemptions in respect of certain assets Valuation of assets Computation of net wealth and wealth-tax Preparation and filing of wealth-tax return ,Provisions of filing of wealth tax returns on-line provisions of procedure of compulsory on-line filing of wealth tax returns for specified assesses

Unit IV: Delhi Value Added Tax System and Service Tax

10 lecture hours

Value Added Tax system , Input and Output Tax, Registration of Dealers, Amendment and cancellation of registration certificate, Composition Scheme, Casual traders , Procedure of paying value added tax, Exemptions from value added tax.

Service tax – Concept, basis of charging service tax, taxable services, valuation of taxable services, registration, centralized registration, procedure of paying service tax.

BCH364	Principles of Banking	L	T	P	C
Version1.1		3	0	0	3
Pre-requisites//Exposure					
co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Acquaint the students with the theory and practices of banking industry in India.
2. Explain the structure of Indian financial system.
3. Elaborate the functioning of Reserve Bank of India.
4. Elaborate the functioning of Commercial banks.

Course Outcomes

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

1. Understand the functioning of banking industry in India.
2. Understand the functioning of RBI.
3. Practical understanding of SLR, CRR, REPO Etc.
4. Understand the functioning of commercial banks.

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.

Pedagogy

1. Lectures and class discussions
2. Case analysis

Course Content

Unit I: Introduction to Banking

6 lecture hours

Concept and evolution of bank, Types of Banking, History of banking in India, Structure of banking industry in India, Spread, CASA, financial inclusion.

Unit II: Central Banking

8 lecture hours

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.

Unit III: Commercial Bank

8 lecture hours

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.

Unit IV: Prudential Norms

8 lecture hours

Approach to lending, Credit management, Credit monitoring, NPA (Non Performing Assets) management, Basel I, II & III Accords, anti money laundering, KYCs procedures.

Unit V: Latest Innovation in Banking

10 lecture hours

Retail banking, internet banking, mobile banking, Rural banking, Universal Banking, Core banking, payment banks, Electronic funds transfer, NEFT, IMPS, SWIFT, MMID & RTGS, demonetization, POS Machine.

Text Books

1. Pathak, B. V. Indian Financial System. Pearson Education.
2. Rajesh, R. & Sivagnanasithi. Banking Theory- Law & Practice, Tata McGraw Hill.

Note: Latest edition of text book may be used.

Reference Books

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

BCH365	Advertising and Sales Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the advertising and sales management.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Create awareness among the students and equip them with the necessary skills for employment in the middle level.
2. To orient students in Marketing Management.
3. To encourage entrepreneurial skills.
4. To meet the demand of the various industrial sectors. vel cadre.

Course Outcomes

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

1. The proposed major program aims to provide manpower to the advertising or advertising-related industry.
2. It shall offer 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.
3. The experiential skills the student will undergo shall hopefully minimize the huge cost of training an unprepared advertising employee.

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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

101. Lectures and discussions on concepts and issues
102. Psychometric Tests and
103. Business Games
104. Field assignment
105. Case discussion covering a cross section of decision situations
106. Interactive exercises
107. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Advertising

7 lecture hours

Definition, objectives, Types of Advertising, Newspaper, Magazines, Journals, Outdoor Ads, Theatre Ads, Radio, TV Advertisement. Product placement

Unit II: AD Agencies

5 lecture hours

Its Types and functions, Economic and Social implications, Ethics in Advertisement and ASCI, DAGMAR, Ad Budget, Ad routing and scheduling

Unit III: Element of Advertisement

12 lecture hours

Copy Writing, Advertisement lay out, Proof reading, Typography, Lithography, Use of Symbols, Slogans Caption Catch Phrase.

Unit IV: Sales Management

4 lecture hours

The Sales Environment Today, Career Opportunities in Sales, Personal Selling Process, Sales promotion Techniques, Goal Setting and Sales Forecasting, Sales Budget, Sales Force Planning.

Unit V: Motivation and Compensation

10 lecture hours

Knowledge, Skills and Qualities required in salesmanship, Training and supervising the salesman, Motivating the salesman, perks, commission, incentives, remuneration, awards and rewards

BCH366	Services Marketing	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Marketing.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Explain the unique challenges of services marketing, including the elements of product, price, place, promotion, processes, physical evidence, and people.
2. Describe how customer relationship marketing (CRM), including retention strategies, creates an environment that achieves excellence in customer service.
3. Design service quality measurements to build customer loyalty and evaluate the effectiveness and efficiency of customer service offerings.
4. Explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.

Course Outcomes

On the successful completion of the course, the student would 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 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.).

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.

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Services Marketing

8 lecture hours

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?

Unit II: Services Marketing: Understanding the Customer

8 lecture hours

Customer Perceptions in Services. Listening to Customers Through Research. Building Customer Relationships. Service Recovery

Unit III: Standardizing and Aligning the Delivery of Services

8 lecture hours

Service Development and Design. Customer-Defined Service Standards. Physical Evidence and the Servicescape

Unit IV: The People Who Deliver and Perform Services

8 lecture hours

Employees' Roles in Service Delivery. Customers' Roles in Service Delivery. Delivering Service Through Intermediaries and Electronic Channels. Managing Demand and Capacity

Unit V: Promotions and Pricing Strategies in Services Marketing **8 lecture hours**
Integrated Services Marketing Communications. Pricing of Services. The Financial and Economic Impact of Service

BCH367	Training and Development	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Human Resource Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To understand the role and function of training and development in organizations.
2. To understand learning theories and principles and their implications for the effectiveness of training programs.
3. To be able to identify training needs and objectives prior to the undertaking of training Programs and to determine if training is a solution to performance problems.
4. To understand the difficulties of transfer of training, how to overcome them and facilitate Transfer of training.

Course Outcomes

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

1. Understand the issues and steps involved in designing and implementing a training program
2. Understand how to evaluate the effectiveness of training programs in terms of training Criteria and evaluation designs.
3. Have knowledge about the various types of training programs and management Development.

Course Description

Teaching students about the training and development process in organizations is the focus of this course. Students will learn about 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 is applicable to students in human resources as well as those seeking careers in other areas of business and management

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction to Training and Development

8 lecture hours

Nature, Scope, Importance and objectives of Training, Role and Relevance, Opportunities & Challenges for Training, Difference between training, development and education, Contemporary Challenges/Issues.

Unit II: Training Process

8 lecture hours

Overview of the Training Process - Pre-training, Training, and Post-training, Establishing Objectives, Training Needs Identification and Analysis (TNIA), Strategies and Approaches of TNA.

Unit III: Designing Training Programmes

6 lecture hours

Organizational Constraints, Facilitation of Learning : Focus on Trainee, Training & Training Design, Design Theory, Planning and Delivery of Training sessions, Outcome of Design

Unit IV: Training Methods and Techniques

6 lecture hours

On-the-job and Off-the-job methods, Classification of Training Methods and Methodologies, Trainers and Training Styles,

Unit V: Evaluation of training

6 lecture hours

Issues, Importance, Methods and Models for Evaluation of Training Programs, Training audit, Concept of Return on Investment and Cost-benefit Analysis

Unit VI: Management Development

6 lecture hours

Assessment and Development Centers, Mentoring, Performance Coaching, Cross-cultural training for managers, Overview of Training Practices in India.

BCH368	Business Data Processing	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure					
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The course aims primarily at developing the student's conceptual understanding and technical data processing skills for analysis and planning. The structure of the course is linked to the various stages of data processing.

Course Outcomes

On the successful completion of the course, the student would 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

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

Text Books

1. Davis, G. H. The ABCs of Microsoft Office. BPB.
Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

The course is designed to deliver hands on experience to students with real life business data in the computer Lab. The pedagogy shall focus on presenting business problems that require data analysis.

Course Content

Unit I: Getting Started with Data analysis tools

6 lecture hours

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.

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.

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.

Unit II: Using Formulas and Functions to Analyse Data

21 lecture hours

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.

Formulas for financial applications, Time Value of Money, Loan calculations, amortization schedule, credit card payments, one way data table, two way data table, investment calculations.

Array formulas, one dimensional and two dimensional arrays, multi cell array formulas.

Unit III: Analysis using Charts and Graphics

3 lecture hours

Creating charts, understanding chart types Data Visualization using Conditional Formatting, sparkline Graphics.

BCH369	Entrepreneurship and Innovation Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To provide students with a foundational knowledge of entrepreneurship and innovation, including the role of innovation and entrepreneurship for growth and wealth creation.
2. To explore how entrepreneurial and innovative activities are influenced by individual level (e.g. experience and mind-set), organizational (e.g. leadership, culture and strategy) and institutional (e.g. industry and country differences) factors.
3. To explore different types of entrepreneurial enterprise and innovation activity that are part of India's innovation system, and how these activities exist in a global context.

Course Outcomes

On the successful completion of the course, the student would 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

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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction

8 lecture hours

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.

Unit II: Entrepreneurship and Indian Business

6 lecture hours

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.

Unit III: Factors affecting Entrepreneurship

6 lecture hours

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

Unit IV: Exploring Innovations**8 lecture hours**

The processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market.

Unit V: Executing and Exploiting Innovations**6 lecture hours**

Executing innovations: The structures and incentives organizations must put into place to effectively allow talented individuals (from different functions) to execute innovation processes.

Exploiting innovations: 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.

Unit VI: Renewing Innovations**6 lecture hours**

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.

BCH370	Financial Services	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Understanding of financial services				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introduce the concepts, emergence, and importance of various financial services.
2. Explain the mechanics, operations and procedures involved in the performance of these services.
3. Briefly discuss the legal and regulatory framework governing financial services in India.

Course Outcomes

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

1. Have an understanding of concept, emergence and development of financial services.
2. Understand the mechanics, operations and procedures in performing various financial services.
3. Have an idea of the legal and regulatory framework governing financial services in India.

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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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

15. Goel, S. Financial Services, PHI.
16. Rao, V.L., Wengel, J., Wengel, J. T. Financial and Consultancy Services: Issues in International Trade. Sage Publications.
17. Guruswamy, S. Financial Services and Markets. Thomson Learning.
18. Pandian, P. Financial Services and Markets. Vikas Publication.
19. Singh J.K. Venture Capital Financing in India. Dhanpat Rai & Co. (P) Ltd.

Pedagogy

108. Lectures and class discussions
109. Problem solving
110. Case analysis

Course Content

Unit I: Financial Services: An Overview

6 lecture hours

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

Unit II: Credit rating, Commercial bill financing and Consumer Finance **10 lecture hours**

Credit rating: concept, features and advantages, growth factors for credit rating system, regulatory framework, Equity rating

Commercial 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

Unit III: Factoring and Leasing

8 lecture hours

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

Unit IV: Merchant banking and mutual funds

8 lecture hours

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

Unit V: Securitization, stock invest, book-building

8 lecture hours

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

BCH371	International Financial Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Knowledge of International Financial Management				
Co-requisites					

Book-building: concept, characteristics, process, allocation procedure, reverse book-building

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introduce the conceptual framework of international finance to the learners.
2. Explain the functioning of forex market.
3. To discuss various types of foreign exchange exposures and strategies to manage them.
To explain the functional areas of an MNC.

Course Outcomes

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

1. The basics of international finance and international flow of funds.
2. The workings of forex market.
3. Various types of foreign exchange exposures and the strategies to manage them.
4. Various functional areas of a multinational corporation.

Course Description

This course is designed to provide students with an understanding of various concepts relating to international finance and their applications. It starts with the introduction of the global context of business and international flow of funds. Next section of the course covers the functioning of foreign exchange market and parity conditions. Next module focuses on foreign exchange exposure and its management. In last module, students are exposed to various financial functions of a multinational corporation.

Text Books

4. Vij, M, (2011). International Financial Management. Excel Books, New Delhi.

Note: Latest edition of text book may be used.

Reference Books

1. Sharan, V. (2012). International Financial Management. PHI Learning, New Delhi, 6/e.
2. Apte, P. G. (2011). International Financial Management. Tata McGraw Hill, New Delhi.
3. Machiraju, H. R. (2011). International Financial Management. Himalaya Publishing House, New Delhi.

4. Siddaiah, T. (2011). International Financial Management. Pearson Education.
5. Shapiro, A. C. (2009). Multinational Financial Management. J. Wiley & Sons.

Pedagogy

111. Lectures and class discussions
112. Problem solving
113. Case analysis

Course Content

Unit I: Introduction to International Financial Management **4 lecture hours**

International Finance: an overview, Nature and scope of international finance, International Finance vs. Domestic Finance, Motivations for International Finance.

Unit II: International Flow of Funds: Balance of Payments **4 lecture hours**

Concept of balance of payments, Structure of balance of payments, Balance of payments Vs. balance of trade, Equilibrium and disequilibrium of BOP.

Unit III: The Foreign Exchange Market & Parity Conditions **10 lecture hours**

Functions of the Foreign exchange market, Spot and forward market -forward premiums and discounts, Major players, Exchange rate quotations – direct and indirect quotes, Covered Interest Arbitrage and Interest Parity theory, Practical examples

Unit IV: Foreign Exchange Exposure & Its Management **10 lecture hours**

Concept of foreign exchange exposure, Types of Foreign Exchange Exposure: Translation Exposure, Transaction Exposure, and Economic Exposure. Concept of hedging, Measurement and Management of Translation exposure.

Unit V: International Financial Decisions **12 lecture hours**

Multinational Capital Budgeting, Factors to consider in multinational capital budgeting, Techniques –IRR, NPV and APV. Country Risk Analysis – Nature of country risk assessment, Techniques to assess country risk, raters of country risk. Short Term Financial Management in an MNC- Financing of foreign trade.

BCH372	International Accounting	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of International Accounting.				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To impart knowledge of international accounting standards, procedure of recording transactions and valuation of companies.

Course Outcomes

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

1. Students will gain a working knowledge regarding recording of accounting transactions for MNCs and other corporate issues involving international transactions.

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.

Text Books

1. Rathore S. (2008). International Accounting. Prentice Hall of India.
Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

114. Lectures and discussions on concepts and issues
115. Psychometric Tests and
116. Business Games

117. Field assignment
118. Case discussion covering a cross section of decision situations
119. Interactive exercises
120. Assignments/quizzes/reviewing research papers
121. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Basic Concepts of International Accounting **8 lecture hours** International Dimensions of accounting and control: Multinational enterprise, Inter-nationalization of capital markets, Internationalization of accounting Profession. Operational and conceptual issue.

Unit II: Reporting of Transactions in International Accounting **10 lecture hours** Foreign 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.

Unit III: Managerial Aspects in International Accounting **12 lecture hours** Managerial Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations. International Standards and Organization: Advantages, supporting and deterring forces; International and Regional

Unit IV: Valuation & Analysis Methods in International Accounting **10 lecture hours** Financial 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.

BCH373	Corporate Tax Planning	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Corporate Tax Management and Planning.				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To provide basic knowledge and equip students with the application of corporate tax planning in business decision making and corporate restructuring.

Course Outcomes

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

1. Students will gain a working knowledge regarding assessment of tax implications of various business routine decisions as well as corporate restructuring.

Course Description

Corporate tax laws in India are subject to frequent changes and their knowledge as well as assessment of their implication on functioning of business have become important aspect of managerial decision making. The course provide an insight of corporate taxation in India and their planning in the interest of business decision making , corporate restructuring as well as acquaintance with transactions relating to NRIs in India.

Course Content

Unit I: Corporate Tax in India

8 lecture hours

Tax planning, tax management, tax evasion, tax avoidance, Corporate tax in India , Types of companies , Residential status of companies and tax incidence , Tax liability and minimum alternate tax , Tax on distributed profits , set off and carry forward of losses in case of company in which public is not substantially interested.

Unit II: Tax planning in Routine Business Operations

12 lecture hours

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation. Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares ,Tax planning with reference to specific management decisions - Make or buy; own or lease;

repair or replace , Tax planning with reference to employees 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

Unit III: Tax Planning for NRIs

8 lecture hours

Special provisions relating to non-residents , Business Connection, Head office expenditures, Double taxation relief , Provisions regulating transfer pricing , Advance rulings

Unit IV: Tax Planning in Business Restructuring

12 lecture hours

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

Text Books

1. Ahuja, G. & Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.

Note: Latest edition of text book may be used.

Reference Books

1. Singhania, V. K., Singhania, K. & Singhania, M. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.

Pedagogy

122. Lectures and discussions on concepts and issues
123. Psychometric Tests and
124. Business Games
125. Field assignment
126. Case discussion covering a cross section of decision situations
127. Interactive exercises
128. Assignments/quizzes/reviewing research papers
129. Assignments/quizzes/reviewing research papers

BCH374	Insurance Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	To understand various issues relating to Insurance Management				
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Introduce the concepts, principles, and practices of insurance to the learners.
2. Discuss various types of insurance.
3. Discuss various dimensions of insurance management.

Course Outcomes

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

1. Understand the conceptual framework of insurance.
2. Have an understanding of various types of insurance.
3. Use various dimensions of 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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

1. Trieschmann, J. Risk Management and Insurance. Southwestern College Publisher.
2. Gupta, O. S. Life Insurance. Frank Brothers, New Delhi.
3. Huebner, S.S. & Kenneth, B. (Jr.). Life Insurance. Prentice Hall of India.
4. Bicklhaupt & Magee. General Insurance. Richard D. Irwin Inc.
5. Dinsdale, W. A. Elements of Insurance. Pitman.
6. Sharma, R. S. Insurance Principles and Practice. Vora.
7. Bhir & Limaye. Insurance Principles and Practice. Lakhani.

Pedagogy

- 130. Lectures and class discussions
- 131. Problem solving
- 132. Case analysis

Course Content

Unit I: Introduction to Insurance

6 lecture hours

Introduction to risk and insurance, Origin and growth of insurance business, Principles of insurance, Management of insurance organizations.

Unit II: Life Insurance

8 lecture hours

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 sub standard risks.

Unit III: Life Insurance Policies

5 lecture hours

Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans.

Unit IV: General Insurance

6 lecture hours

General insurance Contract- Nature and characteristics. Underwriting- Concept and importance. Insurance loss payment.

Unit V: Type of General Insurance

9 lecture hours

Health Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Engineering Insurance etc.

Unit VI: Insurance Industry in India

6 lecture hours

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.

BCH375	Customer Relationship Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Marketing				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Equip students with both a conceptual understanding and the knowledge pertaining to practical application of critical skills necessary for building and managing partnering relationships with customers and suppliers.

Course Outcomes

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

1. To create insight and new learning in the area of customer relationship management.
2. To discuss the conceptual foundations of relationship marketing and its implications for further knowledge development in the field of business.
3. Gained an understanding of key concepts, technologies and best practices of CRM
4. A view of the organization of business and its integration with CRM.
5. An understanding of the CRM value proposition for different vertical markets
6. Familiarization with different CRM technology solutions (Salesforce.com and Net Suite)
7. Knowledge of the lifecycle of CRM as applied to customer interactions
8. An understanding of the impact of social networking on CRM best practices

Course Description

Customer Relationship Management (CRM) is a comprehensive set of processes and technologies for managing the relationships with potential and current 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 include: relationship marketing; operational analytical and collaborative CRM; reasons for CRM implementation failure; and the role of CRM in marketing management.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

133. Lectures and discussions on concepts and issues
134. Psychometric Tests and
135. Business Games
136. Field assignment
137. Case discussion covering a cross section of decision situations
138. Interactive exercises
139. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Introduction to CRM

8 lecture hours

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

Unit II: Customer and Customer Strategy

8 lecture hours

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 Regaining Strategies, Total Customer Experience

Unit III: Operational CRM

8 lecture hours

Sales Force Automation (SFA), Activity Management, Account Management- Marketing Automation, Campaign Management, Campaign Management, Analyzing, Learning, Listening & Responding Management

Unit IV: Analytical CRM

8 lecture hours

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

Unit V: Collaborative CRM

8 lecture hours

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.

BCH376	Retail Marketing	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Marketing management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. Understand the key elements in planning, managing, and executing the retail marketing mix as they relate to the product, price, distribution, and promotion.
2. Identify the approaches to and guidelines used to analyze and solve retailers' problems and make decisions in retail organizations.

Course Outcomes

On the successful completion of the course, the student would 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.

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.

Text Books

1. Levy, M. & Weitz, B. (2012). Retailing Management. McGraw-Hill Irwin, New York.
Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers

Course Content

Unit I: Retail Marketing Management

8 lecture hours

Introduction to Retailing, Types of Retailers, Global Retailing, Consumer Buying Behaviour in Retailing, Retail Marketing

Unit II: Retail Marketing Strategy

8 lecture hours

Retail Marketing Strategy, Financial Strategy, Retail Location Strategy, Retail Site Location Strategy

Unit III: Retail Marketing Mix-Product

8 lecture hours

Product Category Structure and Management, Merchandise Management, Merchandise Planning Systems, Buying Merchandise,

Unit IV: Retail Marketing Mix-Price and Distribution

8 lecture hours

Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems

Unit V: Retail Marketing Mix-Promotion

8 lecture hours

Retail Communication Mix, Customer Relationship Management, Store Layout, Design, and Visual Merchandising, Customer Service

BCH377	Compensation Management	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of Human Recourse Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is:

1. To introduce the students to the concepts and theories of compensation management.
2. To help the students understand the importance of effective compensation management.
3. To enable the students to design and administer an effective compensation system.

Course Outcomes

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

1. Understand the dynamics of wage and salary administration and their current trends in India.
2. Design, implement, and administer a compensation system that will help in creating a high performing organization.

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.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

1. Lectures and discussions on concepts and issues
2. Management games
3. Field assignments
4. Case discussion covering a cross section of decision situations
5. Interactive exercises

Course Content

Unit I: Overview of Compensation Management

10 lecture hours

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.

Unit II: Analyzing, Evaluating, and Pricing Jobs

8 lecture hours

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.

Unit III: Rewarding Individuals and Teams

8 lecture hours

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.

Unit IV: Employee Benefits and Allowances

8 lecture hours

Key considerations for employees benefits, Current approaches, Insurance benefits, Retirement benefits, Employees' service benefits, ESOPs, Flexible Benefits, Tax considerations.

Unit V: Emerging Issues in Compensation

6 lecture hours

Managing the reward system for special groups - Rewarding directors and senior executives, International pay and expatriates' rewards, Current trends in compensation.

BCH378	Enterprise Resource Planning	L	T	P	C
Version1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure					
Co-requisites					

Mode of Evaluation:

Components	Theory	
	Internal	End Term Examination(ETE)
Marks	50	50
Total	100	

Course Objectives

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 the successful completion of the course, the student would 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 Description

ERP is an integrated enterprise-wide information system. It integrates the information system of an organization and automates most of the business functions. A properly implemented ERP system can dramatically improve the efficiency and competitive advantage of an organization. These systems provide an integrated suite of IT applications that support the operations of an enterprise and are not limited to planning functions.

Text Books

1. Leon, A. ERP Demystified. TMH, 2/e.
Note: Latest edition of text book may be used.

Reference Books

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.

Pedagogy

Various learning methods will be used which will emphasize a cooperative learning format. Student led discussions and presentations will be combined with instructor facilitated experiences and lectures. Specific methods include:

1. Class Room Discussion
2. Home Assignments
3. Class Assignments
4. Quizzes
5. Presentations and Case Studies

Course Content

Unit I: Introduction to ERP

5 lecture hours

Enterprise an Overview. ERP basic concepts. Justifying ERP investments. Risks of ERP. Benefits of ERP. ERP and Technology.

Unit II: ERP and Technology

7 lecture hours

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.

Unit III: ERP Implementation

11 lecture hours

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.

Unit IV: ERP in Action

2 lecture hours

Operation and Maintenance of ERP System. Measuring Performance of ERP.

Unit V: ERP Business Modules

4 lecture hours

Finance, Manufacturing, Hr, Plant Maintenance. Materials Management, Quality Management. Marketing, Sales, Distribution and Service.

Unit VI: ERP Present and Future

4 lecture hours

Enterprise Application Integration. ERP and E-Business. ERP, Internet and WWW- ERP II. Future Directions and Trends in ERP.

Unit VII: ERP Present and Future

4 lecture hours

SAP at TISCO. EPICOR at SKF Automotive Bearings Ltd. MATRIX ERP at Mani Group. JD Edwards at Hindustan Petroleum.

BCH379	Family Business Management	L	T	P	C
Version 1.1	Date of Approval: Jun 15, 2015	3	0	0	3
Pre-requisites//Exposure	Basic understanding of the Fundamentals of Management				
Co-requisites					

Mode of Evaluation:

	Theory	
Components	Internal	End Term Examination (ETE)
Marks	50	50
Total	100	

Course Objectives

The objective of the course is to:

1. To understand the values and ethics of family businesses.
2. To identify and address Transition (Succession) issues.
3. Application of knowledge from this course to your own family business and/or another family's business.
4. Understanding the Challenges of the next generation entering a family business and Social Intelligence.
5. Understanding the need to establish Credibility and Marketability independent of the Family & Business.

Course Outcomes

On the successful completion of the course, the student would 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.

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 Content

Unit I:

8 lecture hours

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

Unit II:

10 lecture hours

The next generation: Human resource management and leadership perspective, Getting help: making the most of outside resources

Unit III:

8 lecture hours

Professionalizing the boardroom: the role of balanced board of directors
Cousin companies: family governance in multigenerational family firms

Unit IV:

10 lecture hours

Succession Planning: Managing succession: the leadership challenge, Building financial security and relinquishing control, Wealth management: family offices and philanthropy.

Unit V:

9 lecture hours

Global opportunities for small business. - A nonfamily manager as a bridging president or CEO. - Financial considerations and valuation of the family business. - Building customer relationships.

Text Books

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

Note: Latest edition of text book may be used.

Reference Books

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

Pedagogy

1. Lectures and discussions on concepts and issues
2. Psychometric Tests and
3. Business Games
4. Field assignment
5. Case discussion covering a cross section of decision situations
6. Interactive exercises
7. Assignments/quizzes/reviewing research papers