

# BANASTHALI VIDYAPITH

## Bachelor of Commerce



### Curriculum Structure

First Semester Examination, December, 2020  
Second Semester Examination, April/May, 2021  
Third Semester Examination, December, 2021  
Fourth Semester Examination, April/May, 2022  
Fifth Semester Examination, December, 2022  
Sixth Semester Examination, April/May, 2023

**BANASTHALI VIDYAPITH**  
**P.O. BANASTHALI VIDYAPITH**  
**(Rajasthan)-304022**

**No. F. 9-6/81-U.3**

**Government of India  
Ministry of Education and Culture  
(Department of Education)**

New Delhi, the 25th October, 1983

## **NOTIFICATION**

In exercise of the powers conferred by Section 3 of the University Grants Commission Act, 1956 (3 of 1956) the Central Government, on the advice of the Commission, hereby declare that Banasthali Vidyapith, P. O. Banasthali Vidyapith, (Rajasthan) shall be deemed to be a University for the purpose of the aforesaid Act.

Sd/-

**(M. R. Kolhatkar)**

Joint Secretary of the Government of India

## **NOTICE**

Changes in Bye-laws/Syllabi and Books may from time to time be made by amendment or remaking, and a Candidate shall, except in so far as the Vidyapith determines otherwise, comply with any change that applies to years she has not completed at the time of change.

<b>Sl. No.</b>	<b>Contents</b>	<b>Page No.</b>
1	Programme Educational Objectives	4
2	Programme Outcomes	6
3	Curriculum Structure	8
4	Evaluation Scheme and Grading System	18
5	Syllabus	20

## **Programme Educational Objectives**

As commerce education is getting redefined in terms of analytical inputs and sustainable ecosystem, the focus of programme should be on developing leadership acumen among women in consonance with value education imparted at Banasthali Vidyapith. With the advent of time the area of commerce is getting broader and is redefining itself. In the dynamic environment setup, a person of commerce is expected to analyze and foresee the situation arising and act accordingly. The knowledge of commerce is now crossing the boundaries, where it used to be just limited to recording of financial transactions and now it has become an essential tool for any business decision. Commerce education has remained an essential element for any aspect related to business and economics. With the growing economy the requirement for the knowledge has also grown in past years.

The educational philosophy in commerce is rooted in Indian culture and the value education provided by Banasthali Vidyapith. The curriculum of commerce offered at Banasthali Vidyapith is designed keeping in view the existing and emerging requirements of different forms of organizations. On one hand the students are taught the traditional subjects related to commerce while on the other, new developments including the technology affecting the commerce and futuristic opportunities also form the choice of subjects offered to the students. With a focus to develop practical aspect an industrial training project is inculcated in the curriculum, while the curriculum also includes Term Paper as an element to nurture the research potential of the students.

The main objectives of Commerce programme are:

1. To provide holistic development of the students by providing a combination of technology and value based traditional education.
2. To enhance the computing and recording skills of the students by providing the best of curriculum in accounting and other relevant subjects.
3. To enhance the understanding of the Economic and business factors by inculcating the knowledge and information about various national and international standards of Business and Economics.

4. To develop the understanding of the various taxation and legal standards and their implications, which may further open various career avenues for the students.
5. To provide knowledge of industry and practical outlook, by implementing various industry accepted courses and industrial training for the better development of the students and making them job ready.
6. To enhance the critical thinking, nurture innovation and evaluating ability by imbibing the knowledge of research and statistics amongst the students.
7. To develop motivated and entrepreneurial young girls who have the acumen for leadership and development of the society in consonance with the values imparted at Vidyapith.

## Programme Outcomes

- PO1: Knowledge:** The commerce graduate will possess the knowledge and efficiency to understand the fundamentals and implications of commerce and finance, along with this they will be able to understand various intricacies associated with business which will develop through various tax and economics related subjects. The B.Com. graduates will be able to get holistic knowledge about the commerce aspect associated with society and business.
- PO2: Planning abilities:** The student will not only be equipped with business management abilities after the completion of the course rather they will be equipped with the knowledge to plan the financial and tax issues associated with business and individuals.
- PO3: Problem Analysis:** Learner will be able to use the principles of various commercial aspects while analysing a problem. The knowledge of various commercial subjects that they have will be put into use through research and industrial training. A scientific problem analysis method will be used for analysing the problems under study.
- PO4: Modern Tool Usage:** Modern statistical and analytical tools will be used for analysing various problem under study and understanding the concept of commerce and finance.
- PO5: Leadership Skills:** As commerce education is getting redefined in terms of analytical inputs, environment and start-ups, the focus of programmes is on developing leadership acumen among women in consonance with value education imparted at Banasthali Vidyapith. The course will impart the traditional and modern outlook amongst the students for various commercial and financial aspects.
- PO6: Professional Identity:** Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

- PO7: Ethics:** The learners will be imbued with utmost professional ethics that are required for a practical and impartial behavior of the commerce graduates. Demonstrate behavior in consonance with the values and ethics nurtured at the Vidyapith, which are significant as the learner will function in the finance sector, and an ethical behavior of the highest level is expected from them.
- PO8: Communication:** Graduates can communicate complex ideas effectively and accurately in range of contexts research, plan, and produce written assignments to acceptable academic standards. Learner can apply advanced written communication skills in a public or private sector 'business' context and deliver professional quality presentations using appropriate technology. They will be able demonstrate oral communication and listening skills in small group learning environments.
- PO9: Local and Global Citizenship:** Commerce Graduates will be able assess the way in which legislation and government policy influences the business environment in national and global contexts. The learner will be able to demonstrate an awareness of cultural differences and the skills needed to work effectively in multi-cultural environments within India and internationally.
- PO10: Environment and sustainability:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure. That will help in adapting the economic and business environment.
- PO11: Life Long Learning:** Learner will be able to gain the knowledge that will help in acquiring the practical skills to work as tax consultant, audit assistant and other financial supporting services. They will also be able to do higher education and advance research in the field of commerce and finance.

## Curriculum Structure

### Bachelor of Commerce

#### Semester - I

Course Code	Course Name	L	T	P	C*
BVF 011 / BVF 014	General English / सामान्य हिन्दी	2	0	0	2
	Core Foundation Course I	2	0	0	2
COM 104	Financial Accounting	4	0	0	4
ECO 101	Fundamentals of Micro Economics - I	4	0	0	4
LAW 101	Business Law	4	0	0	4
MGMT 102	Foundation of Management**	4	0	0	4
CS 105	Computer for Management	4	0	0	4
CS 113L	Computer for Management Lab	0	0	4	2
<b>Semester Total:</b>		<b>24</b>	<b>0</b>	<b>4</b>	<b>26</b>

#### Semester - II

Course Code	Course Name	L	T	P	C*
BVF 014 / BVF 011	सामान्य हिन्दी/General English	2	0	0	2
	Core Foundation Course - II	2	0	0	2
COM 103	Cost and Management Accounting	4	0	0	4
ECO 102	Fundamentals of Micro Economics - II	4	0	0	4
MATH 109	Mathematics for Business Applications	4	0	0	4
LAW 107	Law of Consumer Protection and MV Act	4	0	0	4
TSKL 104	Business Communication**	4	0	0	4
COM 301	Business Environment and Strategy	4	0	0	4
<b>Semester Total:</b>		<b>28</b>	<b>0</b>	<b>0</b>	<b>28</b>



**Semester-III**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
	Core Foundation Course - III	2	0	0	2
	Elective Foundation Course - I	2	0	0	2
COM 203	Corporate Finance - I**	4	0	0	4
COM 207	Income Tax	4	0	0	4
COM 211	Principles and Practices of Banking	4	0	0	4
MGMT 203	Bhartiya Prabandhan	4	0	0	4
STAT 201	Business Statistics	4	0	0	4
STAT 208L	Business Statistics Lab	0	0	4	2
<b>Semester Total:</b>		<b>24</b>	<b>0</b>	<b>4</b>	<b>26</b>

**Semester - IV**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
	Core Foundation Course - IV	2	0	0	2
	Elective Foundation Course - II	2	0	0	2
COM 201	Advanced Accountancy	4	0	0	4
COM 210	Emerging Banking Services	4	0	0	4
ECO 104	Macro Economics for Managers**	4	0	0	4
LAW 208	Company Law and Secretarial Practice	4	0	0	4
CS 202	Application Software for Business	4	0	0	4
CS 218L	Application Software for Business Lab	0	0	4	2
<b>Semester Total:</b>		<b>24</b>	<b>0</b>	<b>4</b>	<b>26</b>

**Semester - V**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
	Vocational Course - I	2	0	0	2
	Core Foundation Course - V / Elective Foundation Course - III	2	0	0	2
	Discipline Elective - I	4	0	0	4
COM 304	Corporate Finance - II	4	0	0	4
COM 311	Investment Management**	4	0	0	4
COM 316P	Project #	0	0	8	4
LAW 311	Information Technology Law	4	0	0	4
<b>Semester Total:</b>		<b>20</b>	<b>0</b>	<b>8</b>	<b>24</b>

# COM 316P is a Summer Training Project for B.Com. V Semester, for a duration of 45 days.

**Semester - VI**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
	Vocational Course - II	2	0	0	2
	Elective Foundation Course - III / Core Foundation Course - V	2	0	0	2
	Discipline Elective II	4	0	0	4
COM 307	Goods and Service Tax	4	0	0	4
MGMT 305	E-Business**	4	0	0	4
COM 315P	Term Paper	0	0	16	8
<b>Semester Total:</b>		<b>16</b>	<b>0</b>	<b>16</b>	<b>24</b>

**List of Discipline Elective Courses**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
COM 308	Human Resource Management	4	0	0	4
COM 312	Personal Finance	4	0	0	4
LAW 309	Banking Laws	4	0	0	4
LAW 312	Law of Torts	4	0	0	4
MGMT 103	Foundations of Marketing Management	4	0	0	4
COM 302	Business Forecasting	4	0	0	4
LAW 310	Human Rights Law and Practice	4	0	0	4
LAW 209	Intellectual Property Law	4	0	0	4
MGMT 317	Fundamentals of Human Resource Management	4	0	0	4
MGMT 208	Retail Environment in Management	4	0	0	4
MGMT 312	Risk Management and Insurance	4	0	0	4

**List of Core Foundation Course**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
BVF 002	Environment Studies	2	0	0	2
BVF 013	Indian Cultural Heritage	2	0	0	2
BVF 017	Selected Writings of Great Authors-I	2	0	0	2
BVF 020	Women in Indian Society	2	0	0	2
BVF 015	Parenthood and Family Relation	2	0	0	2

**List of Elective Foundation Course**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
BVF 016	Science of Happiness	2	0	0	2
BVF 012	Human Body and health	2	0	0	2
BVF 010	Design Thinking	2	0	0	2
BVF 019	Universal Human Values	2	0	0	2
BVF 018	Selected Writings of Great Author-II	2	0	0	2

**List of Vocational Course**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
VOC 011L	Basic Dress Making	0	0	4	2
VOC 005L	Dress Designing	0	0	4	2
VOC 014	Entrepreneurship - I	2	0	0	2
VOC 015	Entrepreneurship - II	2	0	0	2
VOC 020	Radio Production - I	2	0	0	2
VOC 021	Radio Production - II	2	0	0	2
VOC 022	Web Designing and Internet Technology - I	1	0	0	1
VOC 022L	Web Designing and Internet Technology - I Lab	0	0	2	1
VOC 023	Web Designing and Internet Technology - II	1	0	0	1
VOC 023L	Web Designing and Internet Technology - II Lab	0	0	2	1
VOC 009	Library Science - I	1	0	0	1
VOC 009L	Library Science - I Lab	0	0	2	1
VOC 010	Library Science - II	1	0	0	1
VOC 010L	Library Science - II Lab	0	0	2	1
VOC 018	Photography - I	0	0	4	2
VOC 019	Photography - II	0	0	4	2
VOC 016	Introduction to Artificial Intelligence-I	2	0	0	2
VOC 017	Introduction to Artificial Intelligence-II	2	0	0	2
VOC 012	Computer Assisted Learning and Teaching	1	0	0	1
VOC 012L	Computer Assisted Learning and Teaching Lab	0	0	2	1
VOC 013	Emerging Technologies for Learning and Teaching	2	0	0	2

Student can opt for at most 2 additional Open (Generic) audit/credit Elective from other disciplines opting at most 1 per semester from Semesters III onwards with prior permission of respective heads and time table permitting.

Every Student shall also opt for:

Five Fold Education: Physical Education I, Physical Education II,

Fold Education: Aesthetic Education I, Aesthetic Education II,

Five Fold Education: Practical Education I, Practical Education II one each semester

**\* L - Lecture hrs/week ; T - Tutorial hrs/week;**

**P - Project/Practical/Lab/All other non-classroom academic activities, etc. hrs/week; C- Credit Points of the Course**

**Note:**

Syllabus of Foundation and Vocational courses are available in separate booklet, "Curriculum Structure and Syllabus Foundation and Vocational Courses"

## Project Evaluation Scheme

<b>Duration</b>	<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Summer Training (6-8 weeks)	COM 316P	Project	0	0	8	4

### **Continuous Assessment (40 Marks)**

- |   |                   |
|---|-------------------|
| 1. Joining report, brief project outlay | - 20 Marks        |
| 2. Evaluation by Supervisor             | - 20 Marks        |
| <b>Total</b>                            | <b>- 40 Marks</b> |

### **End Semester Assessment (60 Marks)**

- |                   |                   |
|-------------------|-------------------|
| 1. Project Report | - 20 marks        |
| 2. Presentation   | - 20 Marks        |
| 3. Viva-voce      | - 20 Marks        |
| <b>Total</b>      | <b>- 60 Marks</b> |

### List of Alternative Online Courses

<b>B.Com. – I Foundation of Management** (Student will choose any one option)</b>						
1	Notredameonline (University of Notre Dame)	Foundations of Management	53 Lectures	Core Course		<a href="https://www.notredameonline.com/programs/course/foundationsof-management/">https://www.notredameonline.com/programs/course/foundationsof-management/</a>
2	Coursera (University of Pennsylvania)	Management Fundamentals	44 Lectures	Core Course		<a href="https://www.coursera.org/learn/management-fundamentals-healthcare-administrators">https://www.coursera.org/learn/management-fundamentals-healthcare-administrators</a>
3	Coursera (IESE Business School, University of Navarra)	Foundations of Management	46 Lectures	Core Course		<a href="https://www.coursera.org/specializations/foundations-management">https://www.coursera.org/specializations/foundations-management</a>
<b>B.Com. – II Business Communication** (Student will choose any one option)</b>						
1	UDEMY	Communication Skills: Personality and Behavior in Business	60 Lectures	Core Course		<a href="https://www.udemy.com/behavior-in-business/">https://www.udemy.com/behavior-in-business/</a>
2	Edx ( UBCx)	Business Communication	50 Lectures	Core Course		<a href="https://www.edx.org/course/business-communications-ubcx-bus2x">https://www.edx.org/course/business-communications-ubcx-bus2x</a>
3	Coursera (University of Washington)	Business English Communication Skills Specialization	38 Lectures	Core Course		<a href="https://www.coursera.org/specializations/business-english">https://www.coursera.org/specializations/business-english</a>

<b>B.Com– III Corporate Finance I** (Student will choose any one option)</b>						
1	UDEMY	Introduction to Financial Management	46 Lectures	Core Course		<a href="https://www.udemy.com/introduction-to-financial-management/">https://www.udemy.com/introduction-to-financial-management/</a>
2	Edx (University of Maryland)	Financial Management in Organization	60 Lectures	Core Course		<a href="https://www.edx.org/course/financial-management-in-organizations-1">https://www.edx.org/course/financial-management-in-organizations-1</a>
3	Coursera (University of Illinois)	Financial Management	42 Lectures	Core Course		<a href="https://www.coursera.org/specializations/financial-management">https://www.coursera.org/specializations/financial-management</a>
<b>B.Com – IV Macro Economics for Managers** (Student will choose any one option)</b>						
1	UDEMY	Basic Economics (Macro Economics)	45 Lectures	Core Course		<a href="https://www.udemy.com/egg-timer-economics-3/">https://www.udemy.com/egg-timer-economics-3/</a>
2	Edx (UC3M)	Fundamentals of Macro Economics	38 Lectures	Core Course		<a href="https://www.edx.org/course/fundamentals-of-macroeconomics-0">https://www.edx.org/course/fundamentals-of-macroeconomics-0</a>
3	Coursera (University of California)	The Power of Macro Economics	45 Lectures	Core Course		<a href="https://www.coursera.org/learn/principles-of-macroeconomics">https://www.coursera.org/learn/principles-of-macroeconomics</a>
<b>B.Com. – V Investment Management ** (Student will choose any one option)</b>						
1	UDEMY	Investment Analysis and Portfolio Management	45 Lectures	Core Course		<a href="https://www.udemy.com/investment-analysis-portfolio-management/">https://www.udemy.com/investment-analysis-portfolio-management/</a>

2	Edx (IMFx)	Financial Market Analysis	56 Lectures	Core Course		<a href="https://www.edx.org/course/financial-market-analysis">https://www.edx.org/course/financial-market-analysis</a>
3	Coursera (Universite De Geneve))	Investment Management Specialization	48 Lectures	Core Course		<a href="https://www.coursera.org/specializations/investment-management">https://www.coursera.org/specializations/investment-management</a>
<b>B.Com. VI – E-Business** (Student will choose any one option)</b>						
1	Alison	e-commerce and selling online	50 Lectures	Core Course		<a href="https://alison.com/courses/e-commerce-and-selling-online/content">https://alison.com/courses/e-commerce-and-selling-online/content</a>
2	Edx (Curtin University)	Online Marketing Strategies	60 Lectures	Core Course		<a href="https://www.edx.org/course/online-marketing-strategies">https://www.edx.org/course/online-marketing-strategies</a>
3	Coursera (Lund University)	Digital Business Model	44 Lectures	Core Course		<a href="https://www.coursera.org/learn/digital-business-models">https://www.coursera.org/learn/digital-business-models</a>

\*\*The Vidyapith has decided to provide an opportunity to the students to earn credits in the above marked course by studying the course from the stipulated URL & taking the examination conducted by the concerned course provider. The credits obtained by the students would be the only basis for awarding marks for both continuous and term end evaluation. However the student must appear in the examination only after taking consent of the Dean FMS-WISDOM or as per notice (if any) issued by the Vidyapith.



## Five Fold Activities

<b>Aesthetic Education I/II</b>		<b>Physical Education I/II</b>	
BVFF 101	Classical Dance (Bharatnatyam)	BVFF 201	Aerobics
BVFF 102	Classical Dance (Kathak)	BVFF 202	Archery
BVFF 103	Classical Dance (Manipuri)	BVFF 203	Athletics
BVFF 104	Creative Art	BVFF 204	Badminton
BVFF 105	Folk Dance	BVFF 205	Basketball
BVFF 106	Music-Instrumental (Guitar)	BVFF 206	Cricket
BVFF 107	Music-Instrumental (Orchestra)	BVFF 207	Equestrian
BVFF 108	Music-Instrumental (Sarod)	BVFF 208	Flying - Flight Radio Telephone Operator's Licence (Restricted)
BVFF 109	Music-Instrumental (Sitar)	BVFF 209	Flying - Student Pilot's Licence
BVFF 110	Music-Instrumental (Tabla)	BVFF 229	Aeromodelling
BVFF 111	Music-Instrumental (Violin)	BVFF 210	Football
BVFF 112	Music-Vocal	BVFF 211	Gymnastics
BVFF 113	Theatre	BVFF 212	Handball
<b>Practical Education I/II</b>		BVFF 213	Hockey
BVFF 301	Banasthali Sewa Dal	BVFF 214	Judo
BVFF 302	Extension Programs for Women Empowerment	BVFF 215	Kabaddi
BVFF 303	FM Radio	BVFF 216	Karate - Do
BVFF 304	Informal Education	BVFF 217	Kho-Kho
BVFF 305	National Service Scheme	BVFF 218	Net Ball
BVFF 306	National Cadet Corps	BVFF 219	Rope Mallakhamb
		BVFF 220	Shooting
		BVFF 221	Soft Ball
		BVFF 222	Swimming
		BVFF 223	Table Tennis
		BVFF 224	Tennis
		BVFF 225	Throwball
		BVFF 226	Volleyball
		BVFF 227	Weight Training
		BVFF 228	Yoga

Every Student shall also opt for:

Five Fold Education: Physical Education I, Physical Education II,  
 Five Fold Education: Aesthetic Education I, Aesthetic Education II,  
 Five Fold Education: Practical Education I, Practical Education II  
 one each semester

### Evaluation Scheme and Grading System

Continuous Assessment (CA) (Max. Marks)					End-Semester Assessment (ESA) (Max. Marks)	Grand Total (Max. Marks)
Assignment		Periodical Test		Total (CA)		
I	II	I	II			
10	10	10	10	40	60	100

In all theory, laboratory and other non classroom activities (project, dissertation, seminar, etc.), the Continuous and End-semester assessment will be of 40 and 60 marks respectively. However, for Reading Elective, only End semester exam of 100 marks will be held. Wherever desired, the detailed breakup of continuous assessment marks (40), for project, practical, dissertation, seminar, etc shall be announced by respective departments in respective student handouts.

Based on the cumulative performance in the continuous and end-semester assessments, the grade obtained by the student in each course shall be awarded. The classification of grades is as under:

Letter Grade	Grade Point	Narration
O	10	Outstanding
A+	9	Excellent
A	8	Very Good
B+	7	Good
B	6	Above Average
C+	5	Average
C	4	Below Average
D	3	Marginal
E	2	Exposed
NC	0	Not Cleared

Based on the obtained grades, the Semester Grade Point Average shall be computed as under:

$$SGPA = \frac{CC_1 * GP_1 + CC_2 * GP_2 + CC_3 * GP_3 + \dots + CC_n * GP_n}{CC_1 + CC_2 + CC_3 + \dots + CC_n} = \frac{\sum_{i=1}^n CC_i * GP_i}{\sum_{i=1}^n CC_i}$$

Where n is the number of courses (with letter grading) registered in the semester,  $CC_i$  are the course credits attached to the  $i^{\text{th}}$  course with letter grading and  $GP_i$  is the letter grade point obtained in the  $i^{\text{th}}$  course. The courses which are given Non-Letter Grades are not considered in the calculation of SGPA.

The Cumulative Grade Point Average (CGPA) at the end of each semester shall be computed as under:

$$CGPA = \frac{CC_1 * GP_1 + CC_2 * GP_2 + CC_3 * GP_3 + \dots + CC_n * GP_n}{CC_1 + CC_2 + CC_3 + \dots + CC_n} = \frac{\sum_{i=1}^n CC_i * GP_i}{\sum_{i=1}^n CC_i}$$

Where n is the number of all the courses (with letter grading) that a student has taken up to the previous semester.

Student shall be required to maintain a minimum of 4.00 CGPA at the end of each semester. If a student's CGPA remains below 4.00 in two consecutive semesters, then the student will be placed under probation and the case will be referred to Academic Performance Review Committee (APRC) which will decide the course load of the student for successive semester till the student comes out of the probationary clause.

To clear a course of a degree program, a student should obtain letter grade C and above. However, D/E grade in two/one of the courses throughout the UG/PG degree program respectively shall be deemed to have cleared the respective course(s). The excess of two/one D/E course(s) in UG/PG degree program shall become the backlog course(s) and the student will be required to repeat and clear them in successive semester(s) by obtaining grade C or above.

**After successfully clearing all the courses of the degree program, the student shall be awarded division as per following table.**

Division	CGPA
Distinction	7.50 and above
First Division	6.00 to 7.49
Second Division	5.00 to 5.99
Pass	4.00 to 4.99

**CGPA to % Conversion Formula: % of Marks Obtained = CGPA \* 10**

## First Semester

### Disciplinary Courses

#### COM 104 Financial Accounting

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

#### Course Objectives:

1. To understand the basics of financial accounting, book-keeping and the accounting principles of GAAP (i.e. concepts and convention).
2. To have an understanding of the rules of debit credit, preparation of various books of accounts (i.e. Journals and ledgers) and statements (i.e. Trial balance, rectification, etc).
3. To foster an understanding of the concept of depreciation including its types and preparation of bills of exchange and bank reconciliation statements.
4. To develop skills for preparation of final accounts through practice of comprehensive questions.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

#### Course Contents:

- Unit I** Financial Accounting- Definition & its difference with cost accounting and management accounting, Accounting principles (GAAP)- Concepts & Conventions, Capital & Revenue, Overview of single entry system.
- Unit II** Preparation of voucher, Invoices & Memos, Rules of Dr. & Cr. Preparation of Journal, Ledger & Cash book-understanding the format
- Unit III** Trial balance, Rectification of Errors, Bank Reconciliation Statement- Meaning & methods of preparing,
- Unit IV** Depreciation- Straight Line Method & Written Down Value Method, Accounting for Bills of Exchange, Reserves & Provisions

**Unit V** Preparation of final accounts- Trading, Profit & Loss account and balance sheet, Format & Adjustments

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Get knowledge of book-keeping and financial accounting
- Maintain the basic books of accounts and prepare various statements.
- Process and prepare final accounts i.e. trading, profit and loss accounts and balance sheet.

**Suggested Readings:**

1. D.K. Goel, Rajesh Goel & ShallyGoel. (2017) Accounting (16 ed). New Delhi: Arya Publications
2. T.S. Grewal. (2017) Introduction to Accountancy (18 ed). New Delhi: Sultan Chand
3. M.C. Shukla, T.S. Grewal, S.C. Gupta. (2016) Advanced Accounts (19 ed) . New Delhi: Sultan Chand
4. Mukherjee and Mukherjee. (2016) Accounting (10 ed). New Delhi: Sultan Chand

**Suggested E-Learning Materials:**

1. MSG. (2016). *What is Single Entry System:Pros and Cons*. Retrieved from Managment Study Guide: <https://www.managementstudyguide.com/single-entry-system-in-accounts.htm>
2. MSG. (2018). *What is Accounting*. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/financial-accounting-articles.htm>
3. Kumar, S. (2017, May 6). *Basic Concept of Accounting*. Retrieved from Youtube: <https://www.youtube.com/watch?v=eaJosm9Y5dQ>.
4. Badlani, D. (2014, Sep 5). *Financial Statement of Companies*. Retrieved from Youtube: <https://www.youtube.com/watch?v=TzBGN1OJS1E>.

## ECO 101 Fundamentals of Micro Economics – I

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### Course Objectives:

1. To develop the knowledge of and economic agent, namely, consumer and producer.
2. To understand the concepts of demand and elasticity of demand.
3. To understand the production function and cost function in manufacturing units.
4. Basic knowledge of different types of cost available in industries.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### Course Content:

**Unit I** Concept of micro and macro economics- Nature and their scope. Consumer Equilibrium: Utility Approach- Assumptions and laws. Indifference curve approach- Concepts, properties, applications and Uses of indifference curves. Comparison between utility and indifference curve approach. Budget line.

**Unit II** Law of Demand and Its Elasticity- Price Elasticity and its Measurement and Determinants. Income and Cross Elasticity Of Demand. Consumer Surplus- Concept and Measurement.

**Unit III** Changes In Consumer Equilibrium- Price, Income and Substitution Effects: Derivation of Demand Curve from Price Consumption Curve for Normal and Giffen Goods. Substitute and Complementary Goods.

**Unit IV** Production function: Law of variable proportions Returns to scale- concepts of Isoquants and Iso-cost line, Least cost combinations, concept of ridge lines.

**Unit V** Concept of cost: Money, Opportunity and real. Shortrun cost curves: Total cost, Total fixed and variable cost, Average cost and Marginal cost. Long-run Total cost, average and marginal cost curves.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the utility approach and consumer equilibrium.
- Learn how the elasticity of the product affects the purchasing habits of the consumer.
- Determine consumption patterns of the consumer in relation to income effect and price effect.
- Understand the cost combinations in an industry.

**Suggested Readings:**

1. Ahuja, H. L. (2002). *Principles of Microeconomics*, (21ed), New Delhi, S. Chand.
2. Ahuja, H. L. (2007). *Advanced Economic Theory: Microeconomic Analysis* (20 ed), S. Chand.
3. Case & Fair (2007), *Principles of Economics*, (8ed) New Delhi, Pearson.
4. Hornby, W., Gammie, R., & Wall, S. (2001), *Business Economics*, (2ed), Financial Times Management.
5. Dholakia R. H & OZA, A.N. (2012), *Micro Economics for Management Students*, Oxford University Press.

**Suggested E-Learning Materials :**

1. Agrawal, D. (2017, Mar 8). *Indifference curve*. Retrieved from Youtube: [https://www.youtube.com/watch?v=3l\\_rYca4eio](https://www.youtube.com/watch?v=3l_rYca4eio).
2. Econ (2012). *Cost*. Retrieved from: Guide: <http://www2.econ.iastate.edu/classes/econ301/jintanakul/Notes/Ch7.pdf>
3. Khan, Y. (2014, Dec 18). *Production Function*. Retrieved from Youtube: <https://www.youtube.com/watch?v=MwuTt3L2hEQ>.
4. Bhogal, S. (2018, June 04). *Income and Cross Elasticity*. Retrieved from Youtube: <https://www.youtube.com/watch?v=i7O4CriwvY>.

**LAW 101 Business Law****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To enable students to know about Indian Contract Act, Sale of Goods Act, Indian Partnership Act, Negotiable Instruments Act and legal issues concerned with business activities.
2. To understand the legal regulations while entering into a contract.
3. To provide the knowledge about legal terminologies, basic concepts, practices in the field of Law.
4. To provide the students with practical legal knowledge of general business law issues.

**Note:** The paper will contain 10 questions having 2 questions from each unit; candidates will be required to attempt 5 questions taking 1 question from each unit.

**Course Contents:**

**Unit I** Indian Contract Act 1872: Meaning and essential of Contract, Valid contract and its essential elements, Offer and Acceptance, Capacity of Parties, Consideration: essential elements of valid consideration, Contract without consideration, Free Consent: Coercion, Undue Influence, Fraud, Misrepresentation, Legality of Object and consideration, and Agreement Opposed to Public Policy

**Unit II** Indian Contract Act 1872: Void Agreement and Contingent Contracts, Performance of a Contract, Discharge of a Contract, Remedies for Breach of Contract, Quasi- Contract: Kinds of Quasi Contract, Quantum Merit, Indemnity and Guarantee, Bailment and Pledge, Contract of Agency

**Unit III** The Sale of Goods Act, 1930: Meaning and Essential Elements of Contract of Sale, Distinction between Sale - Agreement, Sale - Hire Purchase Agreement, Sale- Contract for Work and Labor, Meaning, Type and destruction of Goods, Conditions and Warranties, Passing of Property: Meaning, Significance and Rules,



Sale by non owner, Rights of an Unpaid Seller and Buyer and Delivery.

**Unit IV** Indian Partnership Act, 1932: Meaning, Nature and Essential Elements of Partnership, Partnership and Co-Ownership, Partnership and Hindu Undivided Family, Partnership Deed, Registration, Types, Duration, Property of the Firm, Mutual Rights And Duties, Reconstitution And Dissolution of a Company and Settlement of Accounts.

**Unit V** The Negotiable Instruments Act, 1881: Part 1 Meaning, Characteristics, Presumptions Maturity and Types of Negotiable Instruments, Promissory Notes, Bills of Exchange, Acceptance, Negotiation and Assignment, Rights and Obligation of Various Parties to an Instrument Obtained by Unlawful Means. The Negotiable Instruments Act, 1881: [Part 2] Presentation for acceptance and Payment, Acceptance for honor, Dishonor of a Bill, Notice of Dishonor, Noting and Protesting, Discharge of an instrument and a party, Hundis.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the basic strategies that can be used to solve legal problems.
- Apply their knowledge in solving realistic problems.
- Explain the legal system and various fundamental concepts.
- Apply the rules of contract law to real-life and theoretical issues that may arise in connection with contracts.

### **Suggested Readings:**

1. Miller, R. L., & Cross, F. B. (2013). *Business Law: Alternate Edition* (12 ed.).Mason: Cengage.
2. Nolakha, R. L. (2004). *Business Regulatory Framework*.Jaipur: Ramesh Book Depot.
3. Tulsian, P. (2006). *Business & Industrial Law For B.Com Pass*.New Delhi: Tata McGraw-Hill Education.
4. Twomey, D. P., & Jennings, M. M. (2017). *Business Law: Principles for Today's Commercial Environment* (5ed.). United Kingdom:Cengage Learning.

**Suggested E-Learning Materials :**

1. Sachdeva, S. (2017, Dec 28). *Nature of Contract*. Retrieved from Youtube:  
[https://www.youtube.com/watch?v=jnNHtCODRFw&list=PLVE\\_dFhGA23xpZE8CMqm5rlZj5Pftnsli](https://www.youtube.com/watch?v=jnNHtCODRFw&list=PLVE_dFhGA23xpZE8CMqm5rlZj5Pftnsli).
2. Advocate Khoj (2012). *Partnership Act 1932*. Retrieved from:  
<http://www.advocatekhoj.com/library/bareacts/partnership/index.php?Title=Indian%20Partnership%20Act,%201932>
3. Khandelwal, P. (2015, Dec 3). *Sale of goods act 1930* . Retrieved from Youtube: [https://www.youtube.com/watch?v=fXK7F\\_W5yJI](https://www.youtube.com/watch?v=fXK7F_W5yJI).
4. Vyas, S. (2016, June 12). *Negotiable Instrument act*. Retrieved from Youtube: [https://www.youtube.com/watch?v=MqesNGviU\\_E](https://www.youtube.com/watch?v=MqesNGviU_E).

**MGMT 102 Foundation of Management****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To introduce the students to the foundation of principles of management.
2. Practice the process of management's four functions: planning, organizing, leading and controlling.
3. Observe and evaluate the influence of historical forces on the current practice of management.
4. Provide the students with the capability to apply theoretical knowledge in simulated and real-lifesettings.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

**Course Contents:**

**Unit I** Evolution of Management Thought: Scientific, Administrative, Human relations, Systems.

**Unit II** Importance, Definition and Nature of Management. Functions of Managers. Skills vs Levels of Management, Relevance of Management Principles for all Spheres.

Planning: Concept, Purpose, Process, Types of Plans Decision Making, MBO.

**Unit III** Organizing: Concept, Purpose, Process, Organizational Structure, Elements of Organizational Structure: Departmentation, Delegation, Decentralization, Span of Management, Work Specialization, Overview on staffing.

**Unit IV** Leading: Concept and Importance. Leadership Styles, Theories of Leadership - Trait, Behavioral: Blake & Mouton, Ohio State, Michigan University, Situational: Path Goal Theory, Fiedler's Contingency Theory. Role of a Leader.

**Unit V** Controlling: Concept, Purpose, Process, Types. Cultural context, Practices and Work Ethics of American, Japanese and Indian Organizations and their Comparative Analysis. Managerial learning from the struggle of Indian freedom fighters

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Evaluate the global context for taking managerial actions.
- Understand conflict resolution, motivation and leadership
- Understand various theories and management principles.

### **Suggested Readings:**

1. Tripathi, P. C., & Reddy, P. N. (2017) Principles of Business Management, (22 ed.) Tata McGraw Hill, New Delhi
2. Robbins & D. Cenzo. *Fundamentals of Management (10 ed)*, New Delhi, Pearson Education Asia
3. Prasad, L.M. *Principles and Practice of Management (9 ed)*. Sultan Chand & sons, New Delhi
4. Weihrich & Koonts. *Management-A Global Perspective (13 ed)*, Tata McGraw Hill, New Delhi

### **Suggested E-Learning Materials:**

1. Prachi, J. (2016). *Planning Function of Management*. Retrieved from Management Study Guide: [https://www.managementstudyguide.com/planning\\_function.htm](https://www.managementstudyguide.com/planning_function.htm)

2. Amit,L. (2018, December). *Controlling: Features, Process and Types*. Retrieved from: <https://www.youtube.com/watch?v=JRVXfaFrMEM>
3. Brian, T. (2017, May 11). *Different Types of Leadership Styles*. Retrieved from: <https://www.youtube.com/watch?v=vilZazhIjoc>
4. Chandan,P (2017, September 26). *Organising:Meaning,Process and Types*. Retrieved from [https://www.youtube.com/watch?v=XrmJG\\_8d9Cg](https://www.youtube.com/watch?v=XrmJG_8d9Cg)

## CS 105 Computer for Management

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### Course Objectives:

1. The students will be introduced to the basic concepts of computers including software, hardware, and various other elements.
2. An insight will be developed on the Programming Languages along and problem solving ability will be developed using various peripherals of computers.
3. The students will be trained in using MSWord and Excel along with the knowledge of applying various mathematical and statistical formulas using excel.
4. To develop the understanding of Microsoft Power point presentation for making an effective presentation including various novel concepts and methods to present the idea.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### Course Contents:

**Unit I** Introduction to Computer System: Simple model of Computer, Basic components of a computer system-Control unit, ALU, Generations of Computers, Number System : Data representation-

binary, octal, hexadecimal, positive and negative numbers, 1's and 2's Complement method of representation, characters and codes-BCD, ASCII and EBCDIC coding.

**Unit II** Introduction to Software, Types-System and Application, assembler, Compiler, Interpreter, Operating System, single user and multi user OS. Booting process and DOS commands (i.e. DIR, MD, CD, COPY, RENAME, CHKDSK, DEL etc.), Introduction to Unix, Unix as a multi-user OS, Basic Unix Commands related to file management and directory management, Introduction to Windows, Concepts of GUI using desktop elements, managing files and folders.

**Unit III** Memory - RAM, ROM, EPROM, PROM and concept of other types of memory, Input/output functions and characteristics, I/O devices, Serial and Parallel, Graphics Devices used for I/O, Storage Devices, Sequential, Direct and Index Sequential.

**Unit IV** Application Software in management, Introduction to word-processing, spreadsheets, presentation, Application in Business - Need and Scope, Cost and Budgetary Control, Inventory Control System, Payroll and Personnel Record, Banking, Insurance and Stock broking.

**Unit V** Algorithms and Flowcharts: Problem analysis, algorithms, flowcharts, stepwise refinement sequencing alternation and Looping, Searching and Sorting, programming languages and problem solving computers.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Use the basic computer for the daily working.
- Design and use worksheet for various purposes of management and finance.
- Give effective presentations using the tools in the power point presentation.
- Develop the conceptual understanding.

### **Suggested Readings:**

1. Goel, A. (2010). *Computer Fundamentals* (1 ed.). New Delhi: Pearson.

2. Pradeep Sinha, P. S. (2003). *Computer Fundamentals* (6 ed.). New Delhi: SChand.
3. Thareja, R. (2014). *Fundamentals of Computers* (2 ed.). New Delhi: Oxford.
4. V Rajaraman, N. A. (2012). *Fundamentals of Computers* (6 ed.). New Delhi: PHI.

**Suggested E-Learning Materials:**

1. Computer Hope. (2018, November 11). *Memory*. Retrieved from Computerhope: <https://www.computerhope.com/jargon/m/memory.htm>
2. Kashyap, V. (2018, August 16). *11 Best Business Management Software You Should be Using Today*. Retrieved from proofhub: <https://www.proofhub.com/articles/best-business-management-software>

**CS 113L Computer for Management Lab**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**0 0 4 2**

**Course Objectives:**

1. The objective of the course is to enable the students to learn the concepts of Word, Excel, Power Point.
2. To provide students a practical outlook and understanding of the computers.

**Course Contents (100 hrs.)**

**DOS, Unix, MS Windows**

**10 hrs.**

1. Directory management commands
2. Creating files, copying files, moving files, editing files
3. Creating shortcuts in windows, creating files and folders in Windows
4. Understanding Control Panel

**Word processing using MS Word**

**20 hrs.**

1. Understand interface of Microsoft Word
2. Formatting (Index, Tab, bullet, numbering, etc.)

3. Adding images, comments, symbols, diagrams
4. Adding header and footer, adding, Changing Case, Text Direction, Rearranging Text into Columns
5. Mail Merge
6. Columns text (Tables, pictures, etc.)
7. Importing and exporting data and files

### **Spreadsheets using MS Excel**

**36 hrs.**

1. Understand interface of Microsoft Excel
2. Entering data (numeric, text, date, time, comments)
3. Editing (update values, copying, moving, drag & drop, delete / insert rows & columns)
4. Formatting (text style, text orientation, increase/decrease width of columns and rows)
5. Changing Chart and Data Series
6. Charts (bar, pie, line, etc.)
7. Value Axis Scaling and Formatting Lines
8. Consolidating Data
9. Creating Automatic Subtotals.
10. Using Pivot Tables and Pivot Charts
11. Using Analysis Tool – Goal Seek and Solver

### **Presentations using Power Point**

**14 hrs.**

1. Understand the interface of Power Point
2. Creating presentations using Wizards
3. Creating blank presentation
4. Various type of views and their uses
5. Applying templates on presentations
6. Applying color schemes on presentations
7. Implementing Slide Transactions and Custom Animations
8. OLE Concepts

### **Project**

**20 hrs**

1. Developing a small presentation using MS PowerPoint and Report Writing using MS Word

**Learning Outcomes:**

- Use computers in their daily life for better efficiency.
- Represent their knowledge with the help of the computers and various software's

**Suggested Readings:**

1. Virginia, A. (2004). *Microsoft office Access 2003* (1 ed.). New Delhi: McGraw Hill.
2. Kumar, B. (2017). *Mastering MS Office: Computer Skill Development- Be future Ready* (1 ed). New Delhi: V&S Publishers.
3. Johnson (2011). *Microsoft office 2010* (1 ed). New Delhi: Pearson Education.

**Suggested E-Learning Materials:**

1. Students, T. f. (2017, April 24). *The Beginners Guide to Excel*. Retrieved February 2019, from Youtube:  
<https://www.youtube.com/watch?v=rwbho0CgEAE>
2. Tech, T. (2018, July 9). *Learn Power Point - 2018 Beginners Tutorial*. Retrieved March 2019, from Youtube:  
[https://www.youtube.com/watch?v=u7Tku3\\_RGPs](https://www.youtube.com/watch?v=u7Tku3_RGPs)



## Second Semester

### Disciplinary Courses

#### COM 103 Cost and Management Accounting

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

#### **Course Objectives:**

1. To understand the concept of management and cost accounting.
2. To understand the concept of material handling in manufacturing organization.
3. To understand the labor management in different organizations.
4. To understand the concept of allocation and apportionment of overheads.
5. To study the different strategic decision by using marginal costing.
6. To understand the new trends in management accounting.

**Note:** The paper will contain 10 questions having two questions from each unit; candidates will be required to attempt five questions taking one question from each unit.

#### **Course Contents:**

**Unit I** Introduction Nature and scope of Cost Accounting, Advantages and limitations of cost accounting. Installation of costing system. Cost concepts, Classification of cost, Preparation of cost sheet.

**Unit II** Elements of cost, Material cost, Direct and indirect material cost. Issue of materials of production, Pricing methods Labor cost, Direct and indirect labor cost, Methods of payment of wages, incentive plans, Over heads classification, Allocation and apportionment of over heads.

**Unit III** Marginal Costing: Concept, Relevance, Difference vis-a vis absorption costing, statement, CVP, BEP, P/V analysis. Introduction to standard costing and managerial applications

**Unit IV** Management Accounting: Concept, Interface & difference between Cost Accounting -Management Accounting - Financial Accounting, Different types of Financial Statements, Preparation

and presentation of financial statements, Comparative balance sheets, Horizontal and vertical analysis, Common size balance sheet.

**Unit V** Relevance of Responsibility Accounting for managers, assumptions, limitations, controllable and non-controllable cost, New trends in management accounting and role in decision making.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand how to use cost and management accounting.
- Understand the concept of material, labor and overheads used in manufacturing.
- Advice and guide on strategic decisions.

**Suggested Readings:**

1. Lal J. and Shrivastava, S. (2009) *Cost Accounting* (4 ed.), New Delhi: Tata Mcgraw Hill.
2. Khan M.Y. and Jain P.K. (2017), *Management Accounting* (7 ed.). New Delhi: Tata Mcgraw Hill.
3. Jain, S.P. and Narang, K. L. (2013), *Cost and Management Accounting*, Kalyani Publishers,

**Suggested E-Learning Material**

1. Agarwal, R. (2017, Oct 14), *Introduction to Cost and Management Accounting* Retrieved from Youtube: <https://www.youtube.com/watch?v=nAZhp69dPRM>.
2. Inflibnet. *Absorption and marginal costing*. Retrieved from: [http://content.inflibnet.ac.in/dataserver/eacharyadocuments/53e0c6cbe413016f234436f6\\_INFIEP\\_18/6/SA/18-6-SA-V1-S1\\_solved\\_problems\\_mc.pdf](http://content.inflibnet.ac.in/dataserver/eacharyadocuments/53e0c6cbe413016f234436f6_INFIEP_18/6/SA/18-6-SA-V1-S1_solved_problems_mc.pdf)
3. Aggrwal, N. (2018, Nov 12), *FIFO Method of Store Ledger*. Retrieved from Youtube: <https://www.youtube.com/watch?v=TxM9Z306Cb8>
4. Aggrwal, N. (2017, Oct 11). *Material Variance analysis*. Retrieved from Youtube: <https://www.youtube.com/watch?v=Wi2Ud3IseJY>

## ECO 102 Fundamentals of Micro Economics -II

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### Course Objectives:

1. To develop the knowledge about revenue curves under perfect market and imperfect markets
2. To understand the concepts of monopoly, duopoly oligopoly and monopolistic competition
3. To understand the classical theory and modern theory of wages and what is the role of trade unions in determining the wages for the labours
4. Basic knowledge of theories of profit, rent and interest.

**Note:** The paper will contain 10 questions having at least two questions from each unit, candidates will be required to attempt five questions in all taking at least one question from each unit.

### Course Contents:

**Unit I** Revenue concepts – Shape of Total Revenue, Average Revenue and Marginal Revenue curves under perfect and imperfect competition. Relationship between Average Revenue, Marginal Revenue and Price elasticity of demand.

Market structures – Short run and long run equilibrium of a firm and industry under perfect competition. Effect of an increase in demand on long run equilibrium price and output under perfect competition.

**Unit II** Determination of price and output in short run and long run under Monopoly. Third degree price discrimination under monopoly.

Determination of price and output in short run and long run under Monopolistic competition. Introduction to Oligopoly.

**Unit III** The nature of demand for factors of production. General theories of distribution: The Marginal Productivity theory and demand supply theory (Modern Theory). Wages: Real and money wages-

Demand and supply theory of wages-Role of trade unions in the determination of wages.

**Unit IV** Profit: Normal and surplus Gross and Net Profit - Risk, uncertainty bearing, Innovation and marginal productivity theories. Rent: Ricardian and Modern Theories-Rent and Price-Quasi Rent-situation and ability rent.

**Unit V** Interest: Gross and net interest, real and money interest-bond prices and rate of interest, saving and investment, liquidity preference and modern theories of interest.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the market structures and the current market scenario.
- Get the knowledge of the different types of sellers available in the markets.
- Determine the prices for the product available in the different types of markets.
- Understand the factor payments and their determination.

### **Suggested Readings:**

1. Ahuja, H. L.(2002). *Principles of Microeconomics*, (21 ed), New Delhi, S. Chand.
2. Ahuja, H. L. (2007). *Advanced Economic Theory: Microeconomic analysis* (20 ed), New Delhi S. Chand.
3. Case & Fair (2007), *Principles of Economics*, (8 ed) New Delhi, Pearson.
4. Hornby, W., Gammie, R .,&Wall.S, (2001), *Business Economics*, (2 ed) New Delhi, Financial Times Management.
5. Dholakia R. H & OZA, A.N. (2012), *Micro Economics for Management Students*, (5 ed.) New Delhi, Oxford University Press.

### **Suggested E-Learning Materials:**

1. Infotainment Arena. (2017, Sep 21). *Monopoly Market Structure*. Retrieved from Youtube: <https://www.youtube.com/watch?v=7zh1VsoG75U>.

2. Economicsdiscussion. *The Ricardian Rtheory of Rent*. Retrieved from : <http://www.economicsdiscussion.net/rent/ricardian-theory-of-rent/the-ricardian-theory-of-rent-with-diagram/12612>.
3. Shrivastav, S. (2017, Nov 28). *IS-LM Model*, Retrieved from Youtube: <https://www.youtube.com/watch?v=OnJJbuswevE>
4. knowledgiate (2017, Sep 13). *Modern Theory of Interest in Economics*. Retrieved from : <http://www.knowledgiate.com/modern-theory-of-interest-in-economics/>

## **MATH 109 Mathematics for Business Applications**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### **Course Objectives:**

1. The subject will focus on developing the mathematical ability of the students by making them understand the concept and implication of Math.
2. The students will be trained in using Matrix for problem solving.
3. The students will be introduced to the concept of differentiation and integration and will be enabled to use the same for problem solving.
4. The students will be introduced to the concept of permutation and combination.

**Note:** The paper will contain ten questions having at least two questions from each unit, candidates will be required to attempt five questions in all taking at least one question from each unit.

### **Course Content:**

**Unit I** Progressions; AP, GP, HP (sum of n terms in AP, GP and HP, sum of an infinite series in GP), Binomial theorem for positive integral index (Expand and general term)

**Unit II** Functions: types of functions, some functions & their graphs (Linear functions, Exponential functions, Logarithmic functions & parabolas).

Linear Programming Problems: Formulation and solution by Graphical method (for two variables only).

**Unit III** Differentiation (algebraic functions, exponential function and logarithmic function) Application of Differentiation in optimization, partial differentiations (simple algebraic functions).

Integration (as a reverse process of differentiation); Integration by substitution and integration by parts; Definite integral of the above functions.

**Unit IV** Fundamental principle of counting; Factorial notation.

Permutation: Permutation of  $n$  different things; of things not all different; restricted permutations Combination, Concept of Probability, Classical, empirical approach of probability, Probability Rules: Addition and Multiplication theorem of probability (Statement and proof), Definition of Conditional Probabilities.

**Unit V** Matrices: Types of Matrices, addition, subtraction and products of two matrices, Transpose of a matrix, Determinant of a square matrix, Properties of determinants, Evaluation of determinant (up to third order), Use of determinants and Matrix in solving linear equations.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Determine the particular progression work (AP, GP, HP)
- Demonstrate the determinant of a matrix up to third order.
- Identify the notations, Operations and applications of sets, Functions and relations.
- Use differentiation and integration techniques in problem solving
- Apply factorial, permutation and combinations and uses.

### **Suggested Readings:**

1. Wilson, R. J. (2005). *Introduction to Graph Theory* (Fourth Edition), Pearson Education.
2. Hall, H. S. and Knight, S. R. (2002). *Higher Algebra*, Agra: H.M. Publications.

- Wallis, W. D. (2004). *A Beginner's Guide to Discrete Mathematics*, Springer International Edition.

**Suggested E-learning materials :**

- Sequence and Series: <http://mycatguide.yolasite.com/resources/sequence.pdf>
- Matrix: [https://www.hec.ca/en/cams/help/topics/Matrix\\_determinants.pdf](https://www.hec.ca/en/cams/help/topics/Matrix_determinants.pdf)
- Binomial Theorem: <http://ncert.nic.in/ncerts/l/keep208.pdf>
- Set: <http://ncert.nic.in/ncerts/l/keep201.pdf>
- Function & Relation: <http://ncert.nic.in/ncerts/l/keep202.pdf>

**LAW 107 Law of Consumer Protection and MV Act**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

**Course Objectives:**

- To understand the meaning of consumer, the concept of sovereignty and the legislative history that lead to the Implementation of Consumer Protection Act, 1986. Economic problems in these economics and their solution.
- To understand how the consumer interest has been safeguarded under the tort, contract and criminal laws
- To understand the composition and functioning of the consumer councils at different level
- To understand the jurisdiction procedure and function of the State and National commission
- To have the basic understanding about the Motor Vehicle Act

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

**Course Contents:**

**Unit I** Introduction: Concept of Consumer Sovereignty, Need of Consumer Protection and Consumerism, Objective and the

Legislative History, Nature of Liability, Protection of Consumer Interest before enactment of Consumer Protection Act, 1986

**Unit II** Consumer Interest under Law of Torts, Consumer Interest under law of Contract, Consumer Interest and Criminal Law, Doctrine of Caveat Emptor, Consumer Interest and Doctrine of Negligence.

Consumer Protection Act, 1986: Definition: Consumer, Consumer Dispute; Complaint, Complainant, Trader; Manufacturer, Service, Unfair Trade Practice, Defect and deficiency, Restricted Trade Practices.

**Unit III** Consumer Rights and Consumer Protection Council: Objective, Composition and Procedures of Central, State and District Consumer Council, Executive efforts for Consumer Protection.

Consumer Dispute Redressal Agencies: Establishment of Consumer Dispute Redressal Agencies, Procedure for filing and hearing of Complaint.

**Unit IV** Relief under Consumer Protection Act, 1986, Appeals and Revisions, Penalties, Permanent LokAdalat under the Legal Services Authorities Act. Enforcement of Decrees and Order: Dismissal of Frivolous and Vexatious Complaints, Limitation.

**Unit V** Motor Vehicle Act, 1988: Compulsory Insurance, Nature and extent of Insurer's Liability, Claims Tribunal and award of compensation.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the existing law on consumer protection in India.
- Aware of the basic procedures for handling consumer dispute and issues on motor vehicle

### **Leading Cases:-**

1. Spring Meadows Hospital v/s Harjal Ahluwalia, 1998 (4) SCC 39
2. Indian Medical Association v/s V.P. Shantha, (1995) 6 SCC 651
3. Lucknow Development Authority v/s A.K. Gupta, AIR 1994 SC 787
4. Konark Roller Flour Mills Pvt. Ltd. v/s New India Assurance Co. Ltd. (2003) 3 SPR 47 (NC)



5. U.T. Chandigarh Adm. & another v/s Amarjeet Singh, 2009 (4) SCC 660
6. New India Assurance Co. Ltd. v/s M/s Shiva Lal Ramesh Chand, AIR 2008 SC 2620
7. Anita Bhatia v/s Kenan Airways, (2004) ICPJ.58 (N.C.)
8. Awaz v/s R.B.I, AIR 2008 (NOC) 2528 (NCC)
9. Goltish Scale & System Pvt. Ltd. v/s Gurumuk Singh, (2003) 3 CPR 4 (NC)

**Suggested Readings:**

1. Tripathi, S.C. (2008). *The Consumer Protection Act*, Allahabad: CLP
2. Bangia, R.K. (2009). *Consumer Protection Law*, Faridabad: Allahabad Law Agency
3. Bangia, R.K. (2001). *Law of Torts*, Faridabad: Allahabad Law Agency
4. Rao, Y.V. (1986). *Commentary on Consumer protection Act*, Asia Law House
5. Ratanlal and Dhirajlal. (2009). *The Law of Torts*, Nagpur: Butterworths

**Suggested E-Learning Materials:**

1. Caveat Emptor: <https://pdfs.semanticscholar.org/4a26/b6b8dc9099e053266ec7c7a55ed8a0b6ebd6.pdf>
2. Caveat Emptor: <https://www.hg.org/legal-articles/let-the-buyers-beware-caveat-emptor-19511>
3. Caveat Emptor v. Caveat Venditor: <https://core.ac.uk/download/pdf/56358456.pdf>
4. From Caveat Emptor To Caveat Venditor: A Paradigm Shift: [http://ijlljs.in/wp-content/uploads/2016/07/Research\\_Paper.pdf](http://ijlljs.in/wp-content/uploads/2016/07/Research_Paper.pdf)

## **TSKL 104 Business Communication**

**Max. Marks : 100**

**(CA: 40 + ESA: 60)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Objectives:**

1. To understand the basics of communication as a process.

2. To understand the implementation of business communication in professional settings.
3. To enhance the listening skills for better communication.
4. To develop upon the written and oral forms of communication with wise selection and usage of words.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking at least one question from each unit.

**Course Contents:**

**Unit I** Introduction -Myths and realities of communication. Process, importance, types and techniques of communication, barriers to communication & how to overcome them.

**Unit II** Parts of speech. Subject and verb agreement, Types of managerial speeches - speech of introduction, speech of thanks, occasional speech and theme speech, Group communication by way of meetings & group discussions.

**Unit III** Introduction to managerial writing: business letters, e-mails, Internal communication through memos, minutes, and notices, resume writing.

**Unit IV** Art of active reading and active listening skills, Essentials of Public-speaking, Presentations, Business etiquettes, writing project report.

**Unit V** Mastering the art of giving interviews.- selection or placement interviews, discipline interviews, appraisal interviews, exit interviews. Corporate communication trends.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the essential of efficient communication mechanism.
- Get the knowledge about drafting resumes and business letters.
- Make mindful selection when it comes to listen and write for communication purposes.

**Suggested Readings:**

1. Lesikar, R. V., Pettit, J. D., & Flatley, M. E. (2014). Basic business communication (13ed). Irwin.
2. Bovee, & Courtland. (2012). Business Communication Today, (10ed) New Delhi. Pearson Education India.
3. Gimenez, J. C. (2000). Business e-mail communication: some emerging tendencies in register. *English for Specific Purposes*, 19(3), 237-251.
4. Bovée, C. L., Thill, J. V., & Schatzman, B. E. (2010). Business communication essentials (10ed). New Delhi Pearson Prentice Hall.
5. Paul A Argenti (2016). Corporate Communication (7<sup>th</sup> Edition) Mc Graw Hill.

**Suggested E-Learning Material:**

1. Rout, N. R. (2018). *Business Communication*. Retrieved from youtube: <https://lecturenotes.in/notes/8051-notes-for-business-communication-bc-by-nihar-ranjan-rout>
2. Mulchandani, D. (2016, Sep 21). *Business Communication Introduction*. Retrieved from: <https://www.youtube.com/watch?v=nFqFQtCUBNc>.
3. Young Entrepreneur Forum (2018). *Business Communication Skills*. Retrieved from youtube: [https://www.youtube.com/watch?v=bc0Z\\_n37Q3U](https://www.youtube.com/watch?v=bc0Z_n37Q3U)

**COM 301 Business Environment and Strategy****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives**

1. To enable students identify with the critical elements of the business environment.
2. To focus on global environment.
3. To give an introduction to the students about strategic management of an organization.
4. To stimulate a field of inquiry that focuses on the organization as a whole and its interactions with its environment.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking at least one question from each unit.

**Course content:**

**Unit I** Introduction to business environment: Meaning and significance, External environment: (Economic, Social, Cultural, Legal & political) & internal environment, Introduction to agricultural policy & industrial policy of India

**Unit II** International business environment: overview, why go global, Reasons for growth in international business, Overview of international marketing & international finance, WTO- Concept, major agreements, Issues of debate, Concept of green marketing.

**Unit III** Strategic Management: Concepts, What makes a decision strategic, Strategic Management Process, Levels of strategy, Strategic Intent, Mission and purpose, Business definition, External Scanning, Internal Scanning, porter's five force model, Industry lifecycle analysis, value chain analysis, Strategic Advantage, Core competence.

**Unit IV** Strategy formulation: Corporate level Strategic Alternatives - Grand Strategies, Expansion, Stability, Retrenchment. Strategic Choice model: BCG Matrix, GE Cell, Hofer's Product Market evolution matrix, Business Level strategy - Generic strategies, functional Strategy, Objective and subjective factors in strategic choice.

**Unit V** Strategy Implementation: concept and Issues in strategy implementation - Project, Structural, Behavioral, and Functional; Strategic Evaluation and Control: Strategic Evaluation process, Strategic Control Techniques, Role of Organisation's systems in Evaluation,

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand business environment, its importance and how to scan the environment at micro and macro level to produce desirable results for their business.

- Learn why now a day's companies going for international operation, and challenges faced by the companies internally.
- To develop the strategic orientation among students for solving the business problem and they start thinking strategically.
- To develop practical implementation orientation of the concept among the students.

### **Suggested Readings:**

1. Francis Cherunilam (2016). *Business Environment* (25 ed.); Mumbai: Himalayan Publishing House.
2. Sengupta N. K. (2003). *Government and Business* (6 ed). New Delhi: Vikas Publication.
3. AzharKazmi (2013). *Strategic Management and Business Policy* (3 ed.). New Delhi: Tata McGraw Hill.
4. Wheelen and Hunger (2013). *Strategic Management and Business Policy* (13 ed). New Delhi: Pearson.
5. Justin Paul (2006). *Business Environment Text and Cases* (1 ed.). Mumbai: Himalayan Publishing House.
6. Shaikh and Saleem (2010). *Business Environment* (2 ed.). New Delhi: Pearson.
7. Lawrence R. Jauch and Glueck William F. (2007). *Business Policy and Strategic Management* (7 ed.). Noida: Frank Brothers.

### **Suggested E-Learning Materials:**

1. University of Johannesburg (2014, March). *Introduction to Business Environment*. Retrieved from SlideShare: <https://www.slideshare.net/Siyabulela/introduction-to-business-environment-slides-32121707>
2. Jain, A. (2016, February). *Strategic Management*. Retrieved from SlideShare: <https://www.slideshare.net/ayushijain107/strategic-management-ppt-58012275>
3. Thenmozhi, M. *Module 9.9.1 Strategy Formulation*. Retrieved from [https://nptel.ac.in/courses/122106031/Pdfs/9\\_1.pdf](https://nptel.ac.in/courses/122106031/Pdfs/9_1.pdf)
4. Sharma R. (2017, November). *Introduction of Strategy Implementation*. Retrieved from Youtube: <http://youtu.be/bfE5A5erEww>

## Third Semester

### Disciplinary Courses

#### COM 203 Corporate Finance - I

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

#### Course Objectives:

1. To understand the techniques of financial planning.
2. To understand the financial Position of company cash flow and fund flow analysis.
3. To understand the concept of Investment decision through capital budgeting method.
4. To enable students to get a deep insight about the structure and functioning of capital and money market

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in taking at least one question from each unit.

#### Course Contents:

**Unit I** Nature and scope of financial management, Techniques of Financial Analysis – Statement of change in financial position (Cash flow – Fund flow), Ratio Analysis.

**Unit II** Investment Decision-Capital budgeting principles & techniques – Traditional & Discounted cash flow methods, Projects selection under capital rationing, Measurement of cost of capital – Dividend Approach and CAPM.

**Unit III** Financing Decision – Operation leverage, Financial Leverage, EBIT – EPS analysis, combined leverage, capital structure theories – NI, NOI, Traditional, M&M, Approach, Determinants of capital structure.

**Unit IV** Working capital Management – Nature of working capital, concepts of working capital, Determination of financing mix, Need & determinants of working capital, Computation of working capital.

**Unit V** Structure & Functioning of Capital & Money Market: Primary vs. Secondary Market, Capital Market instruments, Stock market in India – Origin, growth, functions & role, Money Market, OTCEI, DFHI.

**Learning Outcomes:**

Upon Completion of the course student will be able to :

- Understand the financial planning.
- Analyze the financial position of company.
- Advice and guide in investment decision of firms.

**Suggested Readings:**

1. Agarwal, M.R., (2010) *Financial Management* (9 ed.). Jaipur: Garima Publication House.
2. Rustagi, R. P. (2009). *Financial Management* (3 ed.). New Delhi: Galgotia Publication.
3. Maheshwari, S. N. (2006) *Financial Management* (14 ed.). New Delhi: Sultan Chand & sons.
4. Khan, M. Y. and Jain P.K. (2011), *Financial Management: Text, Problems and Cases* (6 ed.). New Delhi: Tata Mc Graw Hill publishing company.

**Suggested E-Learning Materials:**

1. Kassi et al. (2019) *Market Risk and Financial Performance of Non-Financial Companies Listed on the Moroccan Stock Exchange*. Retrieved from [http://www.academia.edu/38415024/Market\\_Risk\\_and\\_Financial\\_Performance\\_of\\_Non-Financial\\_Companies\\_Listed\\_on\\_the\\_Moroccan\\_Stock\\_Exchange](http://www.academia.edu/38415024/Market_Risk_and_Financial_Performance_of_Non-Financial_Companies_Listed_on_the_Moroccan_Stock_Exchange)
2. Tachalam V. Venlat (2016) *A Study on Working Capital Management on Mahindra Private Limited* Retrieved from [https://www.worldwidejournals.com/paripex/recent\\_issues\\_pdf/2016/June/June\\_2016\\_1467285715\\_\\_117.pdf](https://www.worldwidejournals.com/paripex/recent_issues_pdf/2016/June/June_2016_1467285715__117.pdf).
3. Ahmad ,I. &Muqaddas,M.F(2016) *determinants of dividend payout policy: an empirical study of banking sector of pakistan*. Retrieved from [https://ageconsearch.umn.edu/record/257113/files/Apstract\\_2016\\_04-05\\_vol10\\_13\\_fejezet.pdf](https://ageconsearch.umn.edu/record/257113/files/Apstract_2016_04-05_vol10_13_fejezet.pdf)

**COM 207 Income Tax****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To acquaint the students with the various basics of income tax.
2. To introduce the students to various heads of income as per tax norms.
3. To introduce various tax slabs and norms of taxation to the students.
4. To acquaint the students with various tax filing procedure and tax planning methods.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in taking at least one question from each unit.

**Course Contents:**

**Unit I** Introduction to Income Tax: Meaning and Features. Important Definitions: Gross Total Income, Total Income, Previous year , Assessment year, Assesses, Person, Casual Income, Agricultural income, Tax rates of Individuals, Exempted Incomes. Residential Status & Tax Liability.

**Unit II** Income under the head Salaries: Computation of Taxable Income from Salary head only, Numerical Problems on Salary

Income under the head House Property: Computation of Taxable Income from house property head, Numerical Problems on House Property

**Unit III** Income from Business and Profession: Computation of taxable Income from business or profession head. Numerical Problems on Business & Profession only.

Income from Capital gains: Introduction, Short term and long term capital gains, Security Transaction Tax, Numerical problems on capital gains only.

**Unit IV** Income from other sources, Important provisions related to deemed incomes and deductions from gross total income with emphasis on deductions related to business. Theoretical concepts only



Carry forward & set off losses, Clubbing of Income, Deductions in respect of Total Income

**Unit V** Computation of Total income of Individual & Tax Liability, TDS & Advance payment of Tax, Types of assessment, Rationalization of Indian Tax Structure and moving towards Direct Tax Code.

**Learning Outcomes:**

Upon Completion of the course student will be able to :

- Understand various intricacies associated with income tax.
- Plan and file income tax in a proper and legitimate way.
- Acquire knowledge of various legal formalities associated with Income Tax.

**Suggested Readings:**

1. Singhania, V.K., &Singhania, M.(2019). *Students' Guide To Income Tax including GST*. (59 Ed.). New Delhi: Taxman Publication.
2. Mehrotra, H.C.(2018). *Income Tax Law*. (60 Ed.).Agra: SahityaBhawan
3. Singhania, V.K., &Singhania, K. (2019). *Direct taxes law and practice*. (60 Ed.). New Delhi: Taxman Publication.

**Suggested E-Learning Materials:**

1. Arora. M. & Gupta. H.P. (2017) *The Changing Face of Indian Income Taxpayers in E-Filing Era: An Evaluation*. Retrieved from <http://samvad.sibmpune.edu.in/index.php/samvad/article/viewFile/120811/82946> .
2. Stylianoudis,A.(2015) *Tax avoidance :A Necessary Evil*. Retrieved from [https://www.youtube.com/watch?v=kWt0WjIGX\\_I](https://www.youtube.com/watch?v=kWt0WjIGX_I)
3. Patel,A. (2013). *Basic Principles of Income Tax*. Retrieved from <https://www.slideshare.net/patelameet/basic-principles-of-income-tax>
4. Li, S., Sato, H., &Sicular, T. (Eds.). (2013). *Rising Inequality in China: Challenges to a Harmonious Society*. Cambridge University Press.

## **COM 211 Principles and Practices of Banking**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### **Course Objectives:**

1. To understand the basics of banking system of India.
2. To understand the functionalities associated with banking which affect the normal individuals' life.
3. To understand the banking operations and various norms related to banking instruments and negotiable instruments.
4. To provide the knowledge about credits, deposits and other important aspects related to retail banking.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions taking at least one question from each unit. Case Study will be compulsory.

### **Course Contents:**

**Unit I** Introduction to Indian Banking Structure, Legal Aspects of Banking: Definition, Licensing requirement of banks, Permitted and Prohibited Business, Capital requirement of Banks, Qualification of Board of Directors. RBI act 1934 and functions of RBI, Banking Regulation Act 1949.

**Unit II** Rates fixed by RBI: CRR, SLR, MSFR, MCLR, Repo and Reverse Repo rate, Call Rate. KYC &AML policy, Banking Ombudsman, Introduction to Basel Accord, Various Ratios of latest Basel Accord

**Unit III** Retail Baking:Types of Deposits, Customers and accounts. Account Opening in name of limited companies, clubs, associations, government departments, trust and co-operative societies, types of NRI accounts. FD Return to Depositors and Taxation issues (numerical Problems)

**Unit IV** Banker Customer Relationship: legal Implications, types of relationship, obligation of banks, precautions. Rights of banks:

type of lien, right to set off, concept-mandates, power of attorney, garnishee order and attachment order

**Unit V** Negotiable Instruments: Key features, Cheque v/s bill exchange, crossing –concept, type, endorsement-concept, type, CTS system of clearing and its importance, holder and payer in due course. Banker’s duties and responsibilities as paying banker and as a receiving banker, Electronic fund transfer: NEFT, RTGS, IMPS, ECS.

**Learning Outcomes:**

Upon completion of the course student will be able to :

- To understand the banking operations.
- To advice and guide in basic banking operation.

**Suggested Readings:**

1. Gopinath, M. N. (2017). *Banking Principles and Operations* (7 ed.). Mumbai: Snow White Publications.
2. IIBF. (2017). *Legal and Regulatory Aspects of Banking* (3 ed.). Mumbai: Macmillan.
3. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
4. IIBF. (2017). *Retail Banking* (3 ed.). Mumbai: Macmillan.
5. Vinay Dutta, K. S. (2013). *Commercial Bank Management* (1 ed.). Mumbai: Tata McGraw Hill.

**Suggested E Learning Materials:**

1. Verma, N. (2018, September 27). *History of Banking in India in Brief*. Retrieved from Gradeup: <https://gradeup.co/history-of-banking-in-india-i-e02deb86-f4ac-11e5-b410-2f0cca4d3c07>.
2. MSG. (2014). *Case Study of the Indian Banking and Financial Services Industry using Strategic Tools*. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/case-study-of-indian-banking-and-financial-services-industry.htm>.
1. Nishtha Pareek, M. D. (2018, Decemeber 1). *Emerging Trends in Banking*. Retrieved from <https://www.youtube.com/watch?v=gCBs313D46g>:

2. IIBM Institute of Business Management, (2017, Oct 8). *Principle and Practice of Banking*. Retrieved from Youtube: <https://www.youtube.com/watch?v=eBXsl4Wz3C0>.

## **MGMT 203 Bhartiya Prabandhan**

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

### **Course Objectives:**

1. The primary purpose is Self-Realization
2. To introduce the students to the basics of Indian Management thought and practice.
3. To generate awareness about the cultural and spiritual values of Indian society and their implications for modern managers.
4. To understand Indian Philosophical Thoughts from Vedant and BhagwadGeeta.
5. To provide the knowledge about eastern and western management, social management, wisdom workerand other important aspects related to BhartiyaPrabandhan.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions in taking at least one question from each unit. Case Study will be compulsory.

### **Course Content:**

**Unit I** Concept of Indian culture, Rationale for Indian management, Management system in Arthshastra

**Unit II** Gandhian thought for management of Indian organizations, Trusteeship, Swadeshi, Creative leadership, Vivekananda and his concept of work as worship, Vivekananda's ideas on Vedant.

**Unit III** Arrival of Best to lead the rest, Management Wisdom: The Common Man's Management Theories

**Unit IV** Towards convergence between Eastern and Western Management, PanchmukhiVikas, Development Matrix for social management, Wisdom worker, Doctrine of Karma

**Unit V** Management ideas from BhagwadGeeta, Motivation-Indian insights, Value system of individual, Stress Management

**Learning Outcomes:**

Upon completion of the course student will be able to :

- Understand ancient Indian spiritual teachings and their relevance in present day life.
- Have a value oriented approach in their everyday life.

**Suggested Readings:**

1. Bansal, I. (2002). *Management Concepts in Ancient Indian Psycho-Philosophic Thought and their Significance for Present Day Organizations (1 ed.)*, Jaipur: Popular Book Depot.
2. Sharma, S. (1996). *Management in New Age: Western Windows, Eastern Doors (2 ed.)*, New Age International Publication.
3. Sharma, S. (2007). *New Mantras In Corporate Corridors From Ancient Roots To Global Routes (2 ed.)*. New Delhi: New Age Int. Pvt. Ltd.
4. Chatterjee, B. K. (2002). *Arindam Chaudhuri, Count Your Chickens before They Hatch(1ed.)*, New Delhi: Vikas Publishing House (2001).
5. Dasgupta, Ajit K. (1993). *A History of Indian Economic Thought* (ed. 1). London and New York: Routledge history of economic thought series.

**Suggested E-Learning Materials:**

1. Joshi, A. (2018, Jan 3). *Indegeneous Management System an introduction*. Retrieved Feb 12, 2019, from [www.youtube.com: https://www.youtube.com/watch?v=q5K2Hff85MM](http://www.youtube.com/watch?v=q5K2Hff85MM)
2. Joshi, A. (2016, Dec 7). *Management from Bhagwad Geeta :A Few Insights*. Retrieved Feb 18, 2019, from Shastriya Prabandhan - A Bharatiya Design Thinking Approach to Education and Management: <http://ankurjoshi.in/bhagwad-gita-management/>

3. Sharma, S. (1999, Oct 1). *Corporate Gita: Lessons for Management, Administration and Leadership*. Retrieved March 1, 2019, from journals.sagepub.com:  
<https://journals.sagepub.com/doi/10.1177/097168589900500203>
4. Sharma, S. (2006, Jan). *Management In New Age: Western Windows Eastern Doors*. Retrieved Feb 21, 2019, from www.researchgate.net:  
[https://www.researchgate.net/publication/304935846\\_Management\\_In\\_New\\_Age\\_Western\\_Windows\\_Eastern\\_Doors](https://www.researchgate.net/publication/304935846_Management_In_New_Age_Western_Windows_Eastern_Doors)
5. *Swami Vivekananda Chicago Speech on 15th September, 1893*. (2013, Aug 12). Retrieved Jan 5, 2019, from www.youtube.com:  
<https://www.youtube.com/watch?v=TIwZNMgFBWM>

### **STAT 201 Business Statistics**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

#### **Course Objectives:**

1. To familiarize students with the meaning, importance and limitations of statistics
2. To understand the difference between Primary and Secondary data, Census and Sample Survey, with their respective advantages and disadvantages.
3. To learn the calculation and interpretation the meaning of different measures of dispersion.
4. To introduce the classification and tabulate given data along with being able to calculate its average and interpret its meaning.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in taking at least one question from each unit.

**Course Contents:**

- Unit I** Definition, Scope and limitations of Statistics, Concept of Statistical population. Attributes and variables. Types of data: Collection of primary and secondary data. Sample and census survey, their advantages and disadvantages.
- Unit II** Classification and Tabulation of data. Construction of frequency table. Frequency distribution. Graphic and Diagrammatic representation of data. Measures of Central tendency (arithmetic Mean (its properties without proof), Mode, Median, quartiles)
- Unit III** Measure of Dispersion (Range, Mean Deviation, Standard Deviation, Quartile deviation, coefficient of variation), Moments (Raw moments & Central moments, Relation between them without derivation), Measures of Skewness and Kurtosis.
- Unit IV** Theory of Attributes: Classes and class frequencies, Consistency of data. Independence of Attributes, Contingency table. Association of Attributes, Measures of Association. Curve fitting by the principle of least squares: Fitting of straight line and Parabola.
- Unit V** Bivariate distributions, Correlation and regression, Pearson's correlation coefficient, Lines of Regression and Regression coefficient (simple properties without proof), Rank correlation and Spearman's rank correlation coefficient.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Differentiate between Primary and Secondary data, Census and Sample Survey, with their respective advantages and disadvantages.
- Classify and tabulate given data along with being able to calculate its average and interpret its meaning.
- Calculate and interpret the meaning of different measures of dispersion.
- Meaningfully analyze qualitative variables using techniques from theory of attributes.

- Identify the nature and degree of linear relationship between two concerned variables, using Curve fitting techniques, Correlation and Regression.

### Suggested Readings:

- 1) Gupta, S. C., & Kapoor, V. K. (1994). *Fundamental of Mathematical Statistics*. Sultan Chand & Sons. New Delhi-2003.
- 2) Gupta, S. C. (2017). *Fundamentals of statistics*. Himalaya Publishing House.
- 3) Freund, J. E. (2004). *Modern Elementary Statistics 12th*. New Jersey Pearson Prentice Hall.
- 4) Vohra, N. D. (2006). *Quantitative Techniques in Management, 3e*. Tata McGraw-Hill Education.

### Suggested E-Learning Materials:

1. Courses, C. (2018, February 8). *Crash Course*. Retrieved March 2019, from Mean, median and Mode: Measures of Central Tendency: <https://www.youtube.com/watch?v=kn83BA7cRNM>
2. toppr. (2016). *Measures of Dispersion*. Retrieved from toppr: <https://www.toppr.com/...and-statistics/measures...dispersion/measure-of-dispersion/>

## STAT 208L Business Statistics Lab

<b>Max. Marks : 100</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>

### Course Objectives:

1. To develop understanding of practical aspects of statistics.
2. To understand the development of statistical tables using software's.

### Course Contents

- 1) Preparation of frequency table by using exclusive and inclusive method of classification for continuous/discrete variable.
- 2) Tabulation of data.



- 3) Graphical representation of data by:
  - (i) Histogram
  - (ii) Frequency polygon
  - (iii) Frequency Curve
  - (iv) Ogives
- 4) Diagrammatic representation of data by:
  - (i) Simple Bar, Sub-divided Bar and Multiple Bar diagrams.
  - (ii) Squares, Circles and Pie-diagrams.
- 5) Determination of Mean, Median, Mode, G.M., H.M., Quartiles, Deciles and Percentiles.
- 6) Computation of :
  - (i) Range, Standard deviation, Mean deviation, Quartile deviation and Coefficient of variation.
  - (ii) Combined mean and combined standard deviation.
- 7) Computation of first four moments with sheppard's correction, Measures of Skewness and kurtosis.
- 8) Fitting of the following curves by the method of least squares:
  - (i) Straight line
  - (ii) Parabola
  - (iii) Exponential Curve
  - (iv) Power Curve
- 9) Computation of coefficients of correlation and rank correlation.
- 10) Fitting of regression lines.
- 11) Testing of independence of attributes.
- 12) Yule's coefficient of association for attributes.
- 13) Fitting of -
  - (i) Binomial
  - (ii) Poisson and
  - (iii) Normal distribution.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Solve the statistics problem using technology.
- Use statistical tools for the purpose of research.

**Suggested Readings:**

- 1) Gupta, S. C., & Kapoor, V. K. (1994). *Fundamental of Mathematical Statistics (7 ed)*. Sultan Chand & Sons. New Delhi-2003.
- 2) Gupta, S. C. (2017). *Fundamentals of statistics (7 ed)*. Himalaya Publishing House.
- 3) Freund, J. E. (2004). *Modern Elementary Statistics (12 ed)*. New Jersey Pearson Prentice Hall.

**Suggested E-Learning Materials:**

1. Courses, C. (2018, February 8). *Crash Course*. Retrieved March 2019, from Mean, median and Mode: Measures of Central Tendency: <https://www.youtube.com/watch?v=kn83BA7cRNM>
  2. topper. (2016). *Measures of Dispersion*. Retrieved from topper: <https://www.toppr.com/...and-statistics/measures...dispersion/measure-of-dispersion/>
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## Fourth Semester

### Disciplinary Courses

#### COM 201 Advanced Accountancy

<b>Max. Marks : 100</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

#### Course Objectives:

1. To understand the basics and working of partnership firm focusing on various accounts, adjustments and goodwill treatment.
2. To have an understanding of the effects of admission, retirement and death of a partner, including dissolution of the firm.
3. To foster an understanding of shares with respect to issue, redemption, underwriting and forfeiture. Also to understand issue and redemption of debentures.
4. To develop an understanding of amalgamation of companies focusing on valuation of shares. Also learning about the liquidation of companies

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in taking at least one question from each unit.

#### Course Content:

**Unit I** Accounting for partnership firms: Features, partnership deed, provisions of Indian Partnership Act. 1932 in absence of partnership deed, Fixed vs. Fluctuating Capital accounts, P&L appropriation account, Past adjustments (calculation of interest on capital and interest on drawings, profit sharing ratio), introduction to the concept of goodwill, Valuation of goodwill- nature, factors effecting and methods of valuation (average profit, super profit, capitalization)

**Unit II** Effect of changes in profit sharing ratio of existing partners, Admission of a new partner, Retirement and death of a partner. (treatment in accounts in all the cases) and dissolution of partnership firms

**Unit III** Issue of shares (at par, premium, discount), forfeiture and reissue of shares (Advanced problems on pro-rata allotment only), issue of debentures, redemption of preference shares, redemption of debentures, Overview of underwriting of shares & debentures

**Unit IV** Amalgamation of companies as per Accounting Standard - 14. valuation of shares

**Unit V** Liquidation of Company Accounts: Liquidator's Statement of receipt and payment, Receiver's statement

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Learn the functionalities of a partnership firm.
- Learn about the various treatments and adjustments with respect to shares and debentures.
- Learn the process and working in case of amalgamation and liquidation of companies.

### **Suggested Readings:**

1. K. Goel, Rajesh Goel & Shally Goel. (2017). Accounting (16 ed). New Delhi: Arya Publications
2. T.S. Grewal, (2017). Introduction to Accountancy (18 ed). New Delhi: Sultan Chand
3. M.C. Shukla, T.S. Grewal, S.C. Gupta (2016). Advanced Accounts (19 ed) . New Delhi: Sultan Chand
4. Mukherjee and Mukherjee, (2016). Accounting (10 ed). New Delhi: Sultan Chand

### **Suggested E-Learning Materials:**

1. Chaudhry, S (2010) *Limited Liability Partnership in India* Retrieved from [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1708215](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1708215)
2. Lee, P. (2016). *Advance Accounting-Part 1 Introduction to Consolidations*. Retrieved from <https://www.youtube.com/watch?v=UnsV2blZmc8>
3. Somani, G.(2017) Basic concepts of *Amalgamation and Accounting Standard 14* Retrieved from <https://www.youtube.com/watch?v=ouSL6sRa4vs>

## COM 210 Emerging Banking Services

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

### Course Objectives:

1. To understand the global banking system and the emerging Indian scenario in banking industry.
2. To understand changing service dynamics of banks in India, alternative banking channels, smart apps, payment banks.
3. To study the concepts of banking, third party products, credit & Investment services etc.
4. To study Asset Reconstruction Companies (ARC's), its model and benefits to the parties involved, NPA Management, SARFESI Act and MSME.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions in taking at least one question from each unit. Case Study will be compulsory.

### Course Contents:

**Unit I** Overview of global banking system, Changing scenario of Indian banking, Direct banking channels, Smart apps. Changing service dynamics of banks in India CRM, Introduction to Payment banks, Small Finance Banks.case studies –growth of SBI, ICICI bank and other emerging banks

**Unit II** Fixed and Floating interest Rate, Principles of lending, Credit Scoring Models: Hybrid & Behavioral, Retail loan organization structure. Retail Loan products: Home loans, Home Equity Loans, Vehicle loans- Car and Two Wheelers, Consumer Loans, Education Loans, Personal Loans, LAS & LAP

**Unit III** Corporate Banking: Difference between Retail and Corporate Banking, RBI Guidelines for Regulation of lending, Features of credit, Term loan and its appraisal, Working Capital assessment & various Methods,

**Unit IV** Management of NPA's: Asset classification, Norms for NPA, Impact of NPA's on Banks, Credit rating & Pricing of Loans, Modes of creating charge in credit, Letter of Credit, pre shipment and post shipment financing. Travelers Cheque, prepaid Currency cards.

**Unit V** Introduction to third party products i.e. types of Life insurance, types of mutual funds, Types of General Insurance etc. Bancassurance: Principles and types, CAMELS rating.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Know about banking scenario in India as well as globally.
- Know about various banking products including third party products.
- Know about the recent financial reforms for NPA management.

### **Suggested Readings:**

1. Gopinath, M. N. (2017). *Banking Principles and Operations* (7 ed.). Mumbai: Snow White Publications.
2. IIBF. (2017). *Legal and Regulatory Aspects of Banking* (3 ed.). Mumbai: Macmillan.
3. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
4. IIBF. (2017). *Retail Banking* (3 ed.). Mumbai: Macmillan.
5. Vinay Dutta, K. S. (2013). *Commercial Bank Management* (1 ed.). Mumbai: Tata McGraw Hill.

### **Suggested E Learning Materials**

1. Omarini, A.(2015) *Introduction: From Banking to Retail Banking* Introduction. Retrieved from [https://link.springer.com/chapter/10.1057/9781137392558\\_1](https://link.springer.com/chapter/10.1057/9781137392558_1)
2. Dedu.V, Duna, A.F, (2011). *The Importance of Banks in Foreign Exchange and the Implications of the Currency Risk Over the Bank Management*. Retrieved from: <https://ideas.repec.org/a/rom/rmcimn/v12y2011i6p291-295.html>.
3. NCUAchannel (2016, Jul 28). What is a CAMEL Rating? Retrieved from Youtube: [https://www.youtube.com/watch?v=RWwsNG\\_9\\_uc](https://www.youtube.com/watch?v=RWwsNG_9_uc)

4. Bansal, A. (2017, Mar, 7). *SARFAESI*, Retrieved from Youtube: <https://www.youtube.com/watch?v=Wg1nRsXWcxg>

## **ECO 104 Macro Economics for Managers**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### **Course Objectives:**

1. To understand the meaning of Macro Economics and its relation with Microeconomics.
2. Develop the knowledge about the financial markets and Banking system in India.
3. To understand the supply of money and inflation , tools , latest trends monetary ,fiscal and globalization policies.
4. To understand perspective of international trade and the concept and significance of various institution like WTO, IMF, WB, and ADB.
5. To understand the structure, features and trends of Indian economy.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

### **Course Content:**

**Unit I** Money, Banking and Employment: Overview of Macroeconomics and relationship with microeconomics, Concept and Measures of Money Supply and Inflation, Functions of Banks: RBI, Commercial Banks and Other Financial Institutions, Overview of Money Market and Capital Market.

**Unit II** National Income: Basic Concepts of National Income: GNP, NNP and GDP, Say's Law of Market, Income and Employment Determination: Keynesian Framework.

**Unit III** Macro Economic Policies: Monetary policy: Concept, Tools and RBI's latest policy, Fiscal Policy: Concept, Tools and latest policy, Globalization: Policy Perspectives and Implications.

**Unit IV** International Trade: International Trade: Rationale and Gains, Free trade versus protection, Balance of Payments: Concept and

Significance, Role of International Institutions - IMF, WTO, ADB and WB.

**Unit-V** Indian Economic Development: Structure and Features of Indian Economy, India's Service Sector: Role & Trends, Indian Agriculture: Emerging Challenges and Strategies, India's Industrial Development and Industrial Policy (latest policy only).

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the various perspectives of macroeconomics.
- Understanding about the financial markets and banking system in India.
- Get the knowledge of money supply and inflation and how it is measured.
- Understand the macro economics as a policy science and latest trends of monetary , fiscal and globalization policies and how it impact different macro economic variables.
- The student will get the knowledge about the concept of international trade as well as significance of various institutions (WTO, IMF, WB, ADB)

**Suggested Readings:**

1. Ahuja, H. L. (2017). *Macro Economic Theory and Policy* (20th ed.). New Delhi: S. Chand and Co.
2. Diwedi, D. N. (2015). *Managerial Economics* (8 ed.). New Delhi: Vikas Publications.
3. Dwivedi, D. N. (2015). *Macro Economics Theory & Policy* (4 ed.). New Delhi: McGraw Hill Education (India) Pvt. Limited.
4. Hajela, T. N. (2009). *Money and Banking Theory with Indian Banking* (8ed.). New Delhi: Ane Books Pvt. Ltd.
5. Jhingan, M. L. (2016). *Macro Economic Theory* (12 ed.). Delhi: Vrinda Publication (P) Ltd.
6. Mishra, S. (2012). *Banking Law and Practice* (2 ed.). New Delhi: S. Chand and Co.
7. Ohri, V. K., & Jain, T. R. (2015). *Macro Economics*. (10 ed) New Delhi: V.K. Global Publications.



8. Varshney, R. L., & Maheshwari, K. L. (2014). *Managerial Economics* (22 ed.). New Delhi: Sultan Chand & Sons.

**Suggested E-Learning Materials:**

1. MSG. (2014). Principles of Managerial Economics. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/principles-managerial-economics.htm>
2. Mayank,K. (2018,September).Theories of International Trade. Retrieved from: <https://www.youtube.com/watch?v=uBp6secGhoE>
3. Economics on your tips (2016, August 22). Concepts of National Income. Retrieved from: <https://www.youtube.com/watch?v=95ijkT2vFJ4>

**LAW 208 Company Law and Secretarial Practice**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

**Course Objectives:**

1. To impart expert knowledge of the various provisions of the Companies Act.
2. To understand the procedural requirement for appointment of directors.
3. To study the role and responsibilities of chief managerial persons in company.
4. To understand the related party transactions, loans and investment by companies.
5. To study the framework of strategic decision of merger, amalgamation, demerger.
6. To understand the procedures of winding up of company.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

**Course Contents:**

- Unit I** Companies act 2013: History of Company Law in India, Nature and characteristics of a company, lifting of corporate veil, Different type of companies and their formation.
- Unit II** Share Capital; Meaning and types of Capital, Issue of securities, Procedure for allotment of Shares and Debentures, Private placement, Share capital, Rights and Privileges of Shareholders.
- Unit III** Board of Directors & Managerial Personnel; DIN, Appointment, Reappointment, Resignation, Removal. Company secretary as a key managerial personal, Meeting of Board and committees, Frequency, Convening, Proceedings, Kinds of meetings, Resolution
- Unit IV** Law Relating to making investments in granting loans to other bodies corporate and giving guarantee and providing security, Acceptance of deposits, Renewal, Repayment, Default and remedies, Accounts and Audits- Auditors, Appointment, Resignation, and removal, Qualification and disqualification, Rights, Duties and liabilities.
- Unit V** Dividend- Declaration and payment of dividend, Treatment of unpaid and unclaimed dividend to investor Education and protection fund. Board's report and disclosure, Contents and annexure to Board's report Director's responsibility statement- preparation and disclosure, corporate governance report, Merger- Demerger, Amalgamation, compromises and arrangements- An overview: Winding up of companies- An overview, An introduction to E governance -MCA-21 and XBRL. Insolvency And Bankruptcy Code, 2016: introduction, Corporate Insolvency Resolution Process, Liquidation of a Corporate Person.

**Learning Outcomes:**

Upon completion of the course student will be able to:

1. The students will be able to understand the various provisions of Company Law.
2. The students will be able to understand how appointment of directors takes place and legal matters associated with directors.
3. The students will be able to understand the procedural aspects in the merger and acquisition.

4. The students will be able to understand the procedures of winding up of company.
5. The students will be able to advice and guide the company law matters and will be job ready for legal department of any company.

**Suggested Readings:**

1. Kapoor, G.K. and Dhamija,. (2018), Company Law and Practice (23 ed.), New Delhi: Taxman Publication
2. Kapoor N. D. (2015). Elements of company Law (30 ed.). New Delhi: Sultan Chand & Sons.
3. Module of ICSI: Company Law
4. Module of ICWAI: Corporate Law

**Suggested E Learning Materials:**

1. Philip,T.(2017,April).*Directors:Duties & Liabilities*. Retrieved from: <https://www.youtube.com/watch?v=b8y2vIuTrP4>
2. Sachdeva, S. (2018 May 25). Retrieved from YouTube: <https://www.youtube.com/watch?v=f0aWlcl0EHU>
3. Badlani, D. (2017, Jun 1,). Retrieved from YouTube: <https://www.youtube.com/watch?v=c9gWVP6w2bk>

## **CS 202 Application Software for Business**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

**Course Objectives:**

1. The main objective of this course is to provide students with the background to design, implement, and use database management systems
2. Provide an introduction of DBMS and their use;
3. Describe the main features and function of the DBMS;
4. Describe & Design of relational database and E-R diagrams;
5. To enable students to learn the concept of application software for business.

6. To work with basic application software tools like MS Excel, MS Access, Tally, Photoshop and its relevance in organizational functioning.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in taking at least one question from each unit.

**Course Contents:**

**Unit I** Organization of data in files, Introduction to Database and DBMS, Advantages and Disadvantages of Databases, Cases in Marketing, HR, Finance, Production etc.

**Unit II** Understanding Databases and its Environment, Understanding concept of Relational Model, Logical View of Data, Keys, Integrity Rules, Relationships, ER Model, Database Design, Normalization, SQL – DML & DDL.

**Unit III** Querying with QBE Grid, Creating and Customizing forms, Viewing data using forms, Exploring form Design Tools, Building forms, using Macros, Macro Window, Building Macros, Building Reports, Saving form as a report, Importing and Exporting Data.

**Unit IV** Features of Computerized Accounting, Company Creation, Alteration and Deletion of Company, Accounts Configuration: General Configuration, Accounts/Inventory Information Configuration, Classification of Accounts: Accounts group, Ledger Accounts, Hierarchy of Accounts, Reserved Accounts group, Contents of Reserved group, Account groups of balance sheet.

**Unit V** Graphics Environment : IDE, Creation of Files, Understanding Interface, Toolbox, Floating Palettes, Storing and Retrieving Files, Type Basics : Raster versus Vector Programs, Working with Types, Creating and Understanding Selection, Moving and Floating Selection, Flag Collage, Filling and Stroking Working in Layers, Clock Collage, Truck Collage.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the use and basic designing of a database system

- Understand the concept of relational databases and normalization
- Design a database and run queries using MS Access
- Create ledger accounts and balance sheets using Tally
- Use Photoshop for simple image editing and creating collages.

### Suggested Readings :

1. Greenberg, A. D. (2000). *Fundamental Photoshop 5.5* (1 ed.). New Delhi: Mc Graw Hill.
2. Nadhani, A. N. (2007). *Implementing Tally ERP 9* (1 ed.). New Delhi: BPB Publications.
3. Saxena, S. (2000). *MS Office 2000 for Everyone* (1 ed.). New Delhi: Vikas Publication.

### Suggested E-Learning Materials:

1. Studios, S. (2018, March 24). *Adobe Photoshop For Absolute Beginners*. Retrieved March 2019, from Youtube: <https://www.youtube.com/watch?v=KfXSt4XLedc>
2. World, G. L. (2017, December 30). *Tally ERP 9 Basic Course for Beginners - Free Tally*. Retrieved March 2019, from Youtube: <https://www.youtube.com/watch?v=1d2y7J0gESM>

## CS 218L Application Software for Business Lab

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

0 0 4 2

### Course Objectives:

1. The objective of the course is to enable the students to learn the concepts of Excel, Tally, Photoshop.
2. To develop understanding of the computers for practical purpose.

### Course Contents:

Understanding Database in Excel

1. Data Management in Excel

2. Using Conditional Formatting
3. Sorting and Filtering Data
4. Organizing and Editing Data
5. Grouping and Outlining Data
6. Consolidating Data

#### Database Creation Using Access

1. Creating tables (Understanding fields, data types, range etc.)
2. Establishing relationships
3. Creating Tables using Wizard
4. Creating Tables using Data View
5. Creating Select Queries
6. Designing queries with QBE Grid
7. Creating other types of queries (Cross tab, update etc.)
8. Creating forms using wizards
9. Creating Forms using Toolbar
10. Inserting data in tables using forms
11. Validating Forms
12. Creating Reports for table data

#### Financial Accounting Using Tally

1. Creating Companies
2. Creating Voucher and Journal Entries
3. Implementing Trial Balance
4. Checking Balance Sheets

#### Graphical Applications using Photoshop

1. Implementing effects on images
2. Changing format of images
3. Applying layers on images

#### Project

1. Implementing a Business Oriented DBMS Application.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Use computer for better business presentations.
- Get ready for the entry level jobs where computer knowledge is necessary.

**Suggested Readings:**

1. Greenberg, A. D. (2000). *Fundamental Photoshop 5.5* (1 ed.). New Delhi: Mc Graw Hill.
2. Nadhani, A. N. (2007). *Implementing Tally ERP 9* (1 ed.). New Delhi: BPB Publications.
3. Saxena, S. (2000). *MS Office 2000 for Everyone* (1 ed.). New Delhi: Vikas Publication.

**Suggested E-Learning Materials:**

1. Studios, S. (2018, March 24). *Adobe Photoshop For Absolute Beginners*. Retrieved March 2019, from Youtube: <https://www.youtube.com/watch?v=KfXSt4XLedc>
  2. World, G. L. (2017, December 30). *Tally ERP 9 Basic Course for Beginners - Free Tally*. Retrieved March 2019, from Youtube: <https://www.youtube.com/watch?v=1d2y7J0gESM>
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## Fifth Semester

### Disciplinary Courses

#### COM 304 Corporate Finance - II

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

#### Course Objectives:

1. To understand the concept of investment decisions.
2. To understand the concept of dividend for the market valuation.
3. To understand the concept of International Financial management.
4. To enable students to get a deep insight into emerging trends in mergers and takeovers

**Note:** The paper will contain 10 questions having 2 questions from each unit. Candidates will be required to attempt 5 questions taking 1 question from each unit.

#### Course Content:

**Unit I** Investment Decisions: Decision Making Techniques: Replacement Decisions, Capital Rationing, Decision Tree Analysis; Project Appraisal and Financing- Concept, Overview of Process, Financial Appraisal by Banks

**Unit II** Bonus Shares, Share Split, Share Buy Back; Dividend Decisions: Concepts, Dividend Theories - Water, Gordon, Modigliani & Miller, And Dividend Policies

**Unit III** Mergers and Takeovers: Regulatory Framework, Various Types, Computation of Costs and Benefits, Valuation Framework, Spin Off's and Divestitures

**Unit IV** International Financial Management: Concept, Forex Market Functioning, Factor Affecting Exchange Rate, Forex Exposure, ECB policy of government of India and various instruments of Long & short term financing

**Unit V** Financial Derivatives: Concept, Need, Types & salient features, Valuation of Forward and Future Contract, Derivatives in Indian



Stock Market, Derivatives as double edged sword, Option Strategies- Straddle & Strangle'

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the how to manage the capital with different investment opportunities.
- Understand the functioning of the Forex Market
- Advice and guide in valuation of stock/Shares listed in stock market
- Job ready as fundamental analysts.

**Suggested Readings:**

1. Rustagi, R. P. (2009). *Financial Management* (3 ed.). New Delhi: Galgotia Publication.
2. Hull, J. (2009). *Options, Futures, and Other Derivatives*, (7 ed). Dorling Kindersley India Pvt. Ltd.: Pearson Prentice Hall, 2009.
3. Chandra, P. (2006). *Projects* (6 ed.). New Delhi: Tata McGraw Hill publishing company.
4. Khan, M. Y. and Jain P.K. (2011), *Financial Management: Text, Problems and Cases* (6 ed.). New Delhi: Tata McGraw Hill publishing company.
5. Jeevnandanam, C. (2014). *Foreign Exchange & Risk Management* (15 ed.), New Delhi: Sultan Chand Publication.

**Suggested E-Learning Material:**

1. Edupristine (2015, June). *Mergers and Acquisitions*. Retrieved from EduPristine: <https://www.edupristine.com/blog/mergers-acquisitions>
2. Takota Asset Management (2015, September). *Financial Derivatives*. Retrieved from Youtube: <https://youtu.be/nf9ByTdX0aY>
3. Aggarwal CA Naresh (2017, December). *Capital Budgeting Techniques*. Retrieved from Youtube: [https://youtu.be/QXoFB4-MV\\_I](https://youtu.be/QXoFB4-MV_I)

## COM 311 Investment Management

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

### Course Objectives

1. This course seeks to introduce the students to the field of inquiry that focuses on the security markets and its development globally.
2. To highlight the functioning of the financial markets and its role in resource allocation.
3. To introduce the students to the various asset classes traded in financial markets and its importance.
4. Introducing and acquainting students with different theories, valuation and pricing models.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

### Course Content:

**Unit I** Financial Markets, other form of Markets in Economy, and the role of Security markets in Economy. The Organization Pattern and Mechanics of Security Market in the Indian Security Markets, Types of Various Securities and their Characteristics and the role of market regulator SEBI and Market Intermediaries in smooth Functioning of Financial Markets.

**Unit II** Time value of money concepts and valuation of debt and equity instruments and introduction of the concepts of risk and return, and diversification.

**Unit III** Portfolio theory, efficient frontier, discussion on Capital Asset Pricing Model (CAPM) and an Overview of Arbitrage Pricing theory (APT).

**Unit IV** Fundamental analysis: concept relevance, financial statements, Ratios and a brief overview on Valuation of Firm (Internal and External Valuation). Basics of technical analysis, Efficient Market theory and Behavioral Finance.

**Unit V** Introduction to Portfolio Management steps involved, significance and Strategies on Portfolio Management and overview of Futures and Options.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the dynamics of the markets and the role of the market participants bringing efficiency to the markets.
- Understand the concepts of valuation of financial securities.
- Understand portfolio allocation and how assets are priced in financial markets.

**Suggested Readings:**

1. Chandra, P. (2017). *Investment Analysis and Portfolio Management* (5 ed.). New Delhi: McGraw Hill.
2. Donald E Fischer, R. J. (2007). *Security Analysis and Portfolio Management* (6 ed.). Noida: Prentice Hall
3. William Sharpe, A. G. (2017). *Investments* (11 ed.). Noida: Prentice Hall.

**Suggested E-Learning Materials:**

1. Nickolas Steven (2019, March). *CAPM Vs. Arbitrage Pricing Theory: What's the Difference*. Retrieved from investopedia: <https://www.investopedia.com/articles/markets/080916/capm-vs-arbitrage-pricing-theory-how-they-differ.asp>
2. Karmele CA Pavan (2018, November). *Portfolio Management Class-1*. Retrieved from Youtube: <https://youtu.be/QRJy9e5xuuQ>
3. Walsh James (2018, April). *Present and Future Value: Calculating the Time Value of Money*. Retrieved from Study.com: <https://study.com/academy/lesson/present-and-future-value-calculating-the-time-value-of-money.html>

## LAW 311 Information Technology Law

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

### Course Objectives:

1. To make students aware so that they can identify and analyze statutory, regulatory, constitutional and organizational laws relating to information technology
2. To acquaint the students with the ongoing issues under law in managing innovative perspective in the field of information technology
3. To impart professional knowledge in locating and enabling the student to apply case laws, common law and diverse viewpoints in handling current legal and ethical dilemmas in the field of information technology.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### Course Content:

**Unit I** Introduction - Aims & objectives, Advantages and disadvantages of IT, Basic Concepts, Definitions, Salient features of Cyber Space; E-Commerce - Definition, Advantages and Disadvantages, Models of E-Commerce, Problems in Electronic Records.

E-Governance - Meaning, Advantages of E-Governance, Legal recognition of electronic records, Retention of electronic records, E-Governance in India: An overview.

**Unit II** E-Contract - On-line contract-validity, Attribution of electronic records, Acknowledgement of receipt, time and place of formation of E-Contract. Dispatch and receipt of E-records, Security of Electronic records; Digital Signature - Function of Signature, Types of Cryptography.

Electronic Signature - Definition, Legal provisions relating to Electronic Signature and Digital Signature.

**Unit III** Certifying Authority - Appointment, Functions, Licenses, Powers Electronic Signature certificates: - Application for granting of

electronic signature Certificate, Digital Signature Certificate standards, suspension of digital signature certificate, Revocation of Digital Signature Certificate.

**Unit IV** Subscriber - Meaning, Rights and Duties; Cyber Appellate Authority - Establishment, Composition, Qualification, Appeals, Procedures and Powers.

**Unit V** Cyber Crimes: - Definition, Classification, Essentials, Prevention. Cyber Jurisdiction: Introduction, Types of Jurisdiction, Indian Position.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Build up a comprehension about the different aspects of Information Technology Law and all the measures taken to create legitimate structure in innovation progression.
- Learn different domains managed by Information Technology law, for example, e-contract, digital signature, authorities deal with granting of electronic signature and cybercrimes.

### **Leading Cases: -**

1. Bharat Matrimony.com Pvt. Ltd. vs. People Interactive (I) Pvt. Ltd., AIR 2009 Mad 78
2. Microsoft Corporation vs. RajendraPanwar, 2008 (36) PTC697 (Del).
3. Rediff Communication Ltd. vs. Cyberboot, AIR 2000 Bom 27
4. Yahoo Inc. vs. Akash Arora, 1999 PTC (19)201 (Delhi)
5. National Association of Software and Service Companies v. Ajay Sood, AIR 2005 NOC 269 (Del)
6. Manish Vij vs. Indra Chug, AIR 2002 Del 243.
7. Aktiebolaget Volvo vs. Volvo Steels Ltd, 1998 PTC 18 (Bombay) 14
8. Marks and Spencer PLC vs. One in and Million, 1998 FSR 265
9. Kirloskar Diesel Recon Pvt. Ltd. vs. Kirloskar Proprietary Ltd., AIR 1996 Bom 149 16
10. Montari Overseas vs. Monatari Industries Ltd., 1996 PTC 142 (Delhi)
11. American Civil Liberties Union vs. Reno, (1996) 929 F Supp 824
12. Erven Warnink vs. Townend, 1980 RPC 31 12

13. Parker Knoll vs. Knoll International, 1962 RPC 265
14. Cardservie International Inc. vs. MC Gee, 42 USPQ 2d 1850
15. Satyam Infoway Ltd. vs. Sifynet Solutions Pvt. Ltd. AIR 2004 SC 3540: (2004) 6 SCC 145: (2004)
16. SayadAsifuddin & Other vs. The State of A.P. &Anr., (2005) 3 Cr. L.J. 4314
17. AvinishBazaz vs. State (N.C.T.) of Delhi, (2005) 3 Comp, L.J. 364 (Delhi)

**Suggested Readings:**

1. Sharma, Vakul. (2011). Information Technology Law and Practice (5 ed) Universal Law Publishing,
2. Rattan & Jyoti. (2011). Cyber Law (6 ed) New Delhi Bharat Law House.
3. Kamath & Nandan. (2009). Law Relater to Computers Internet & E-Commerce (5 ed) Universal Law Publishing.
4. Seth & Karnika. (2009). Cyber Law in the Information Technology Act (7 ed) Nagpur: Lexis Nexis Butterworth Wadhwa.
5. Chaubey, R.K. (2008). Cyber Crime and Cyber Law (5 ed) Kolkata. Kamal Law House.

**Suggested E- learning Material:-**

1. Hosuk Lee-Makiyama. (2018). Potential Benefits of an Australia-EU Free Trade Agreement. University of Adelaide Press from <https://www.jstor.org/stable/j.ctv9hj94m.19>
2. Mary D. Maury and Deborah S. Kleiner. (2019). E-Commerce, Ethical Commerce? .Journal of Business Ethics, Vol. 36, No. 1/2, Seventh Annual International Conference Promoting Business Ethics from <https://www.jstor.org/stable/25074690>
3. NirKshetri.(2010). Diffusion and Effects of Cyber-Crime in Developing Economies. Taylor & Francis, Ltd. from <https://www.jstor.org/stable/27896600>
4. Poonam Dass. (2010). Legal Dimensions Of Cyber Crimes And Preventive Laws With Special Reference To India. Journal of the Indian Law Institute from <https://www.jstor.org/stable/44782481>

5. Stephen Mason. (2016). Electronic Signatures in Law. School of Advanced Study, University of London, Institute of Advanced Legal Studies from <https://www.jstor.org/stable/j.ctv5137w8.20>
  6. Stephen Mason. (2016). Electronic Signatures in Law. School of Advanced Study, University of London,
  7. Institute of Advanced Legal Studies from <https://www.jstor.org/stable/j.ctv5137w8.22>
  8. T. H. Chowdary. (2002). Information Technology for Development: Necessary Conditions. Economic and Political Weekly from <https://www.jstor.org/stable/4412627>
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## Sixth Semester

### Disciplinary Courses

#### COM 307 Goods and Service Tax

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

#### Course Objectives:

1. To understand the basics of GST, various definitions covered under it, its levy and the concept of reverse charge mechanism.
2. To have an understanding of the concepts of time and place of supply, valuation of good, services and supplies. Also to understand the concept of deemed sales.
3. To foster an understanding of the process of GST registration, maintenance of records, filing of returns. Also to understand the concept of payments, refunds, inspection and penalties.
4. To develop an understanding of custom duty, its valuation, assessment, payment and procedures for clearances, penalties and offences.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

#### Course Content:

**Unit I** Introduction: Introduction to GST: Basics of Model, IGST, CGST, SGST, UGST Laws, Reverse Charge Mechanism GST: Definition of Supply, 8 Forms of Supply, Different Rates Under GST, Intrastate Supply and Specific Exclusions like SEZ and in bound Sales, Inter State Supply and Specific Exclusions, Export of Goods and Services.

**Unit II** GST Laws: Levy of CGST, SGST, IGST, UGST, Valuation of Imported and Exported goods, Provision of Places and times of supply of Goods and Services.

**Unit III** GST Registration: Single or Composition, Multi State Registration or Single State Registration, Input Tax Credit under SGST, CSGT



and UGST, Valuation of Goods & Services, Deemed Sales under GST, Transition Provision for Transfer of Existing Credit.

**Unit IV** Maintenance of Records & Books, Returns to files under GST, Payments Under GST, Refunds under GST, Inspection, Search Power and Penalties under GST.

**Unit V** Customs Laws: Levy of Customs Duties, Types of Customs Duty Levied, Tariff Classification & Exemptions, Valuation of Imported and Exported Goods Provision of Assessment, Payment of Duties, Recovery and Refund of Customs Duties, Procedure for Clearance of Imported and Exported Goods, Imposition of Penalties; Offences and Prosecution Provisions.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Learn the various terminologies of GST, including its levy of GST and reverse charge mechanism.
- Valuation of goods, services and supplies and have an understanding of deemed sales.
- Learn the procedures of GST registration, filing of returns, refunds and have an understanding of payments, penalties and inspection under various circumstances.
- Have knowledge of custom duty, its valuation and various procedures involved.

### **Suggested Readings:**

1. Vishwanathan, B. (2016). *Goods and Service Tax in India* (1 Ed.). New Delhi: New Century Publications.
2. Datey, V.S. (2017). *All About GST* (2 Ed.). New Delhi: Taxman Publications
3. Agarwal, R. (2018). *GST*. New Delhi: Taxman Publication
4. Jain, V. & Bansal, I. (2016). *GST Law & Analysis*. New Delhi: Young Global Publishers

### **Suggested E-Learning Materials:**

1. Agarwal Dr. Sanjiv (2016, January). *Basic Concepts of GST – Part 1*. Retrieved from [gstindia.com: https://www.gstindia.com/basic-concepts-of-gst-part-1/](https://www.gstindia.com/basic-concepts-of-gst-part-1/)

2. Taxguru (2017, July). *Concepts of GST: Registration and Migration Registration*. Retrieved from Taxguru.com: <https://taxguru.in/goods-and-service-tax/concepts-gst-registration-migration.html>
3. Agrawal CA R.K. (2018, March). *Introduction to Custom Laws*. Retrieved from Youtube: <https://youtu.be/9wntoJuvp9U>

### **MGMT 305 E-Business**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

#### **Course Objectives:**

1. To understand the various concepts involved in e-Business & e-Commerce
2. To develop an understanding about the aspects like business models, advantages, payment system, legal issues of e-business
3. To gain insight into the concepts of e-CRM, e- SCM, ERP, e-Procurement in e- business.
4. To understand the meaning of concepts like online promotion-banking and crowd-sourcing.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions in taking at least one question from each unit. Case Study will be compulsory.

#### **Course Contents:**

**Unit I** Advantage of Internet for various users, Concept of E-Commerce & E- Business, its advantages & history, forces fueling, Case study of ITC eChoupal, Channel Conflict-Evaluate if and how both offline and on-line Business Models can be Pursued Simultaneously. Effects of Internet & web on Business-Strategy, Structure & Process.

**Unit II** Business Models: advertising, brokerage, utility, mixed etc. Concept of Disintermediation, Horizontal & Vertical Market Places in E-Commerce, Impact of E-Business & Social Media on a single functional area Viz., Marketing - case study Branding in the

Digital Age, website creation & Digital Marketing-Session Cum Workshop by industry Expert.

**Unit III** Concept & advantages: e-CRM, e-SCM, ERP, e-Procurement, direct marketing & customer service, introduction to online auction mechanism.

**Unit IV** Internet & Promotion: types of online promotions- banners, splash screens etc. strategies- push / pull, online catalogues, advantage & Challenges, Introduction to e-banking & advantages Crowd Sourcing-Concept & benefits.

**Unit V** Electronics Payment System: concept, advantages, security systems, cybercrimes, ethical issues in e-commerce, I.T. Act & implications, future of e-commerce

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Comparatively evaluate both offline and on-line modes of shopping which they encounter on daily basis.
- Get the knowledge of Marketing & Branding in digital age, e-banking, e-CRM, e- SCM and ERP.

### **Suggested Readings:**

1. Kalakota, R.,Whinston,A. (2013). *Frontiers of Electronic Commerce* (13 ed.). New Delhi: Pearson.
2. Turban, E.,Lee, J,King,D & Chung ,Michael H. (2003). *Electronic Commerce:A Managerial Perspective* (4 ed.). New Delhi: Pearson.
3. Mohammad, Rafi A (2003). *Internet marketing* (2 ed.). Mumbai: Tata McGraw Hill.
4. P.T.Joseph, S.J (2015). *E-Commerce - An Indian Perspective* (5 ed.) Delhi: PHI.

### **Suggested E-Learning Materials:**

1. Brooke, J. (n.d.). *7 Types of Online Advertising*. Retrieved Jan 20, 2019, from [www.adskills.com: https://www.adskills.com/7-types-of-online-advertising/](http://www.adskills.com/7-types-of-online-advertising/)
2. Diaz, C. (n.d.). *What is E-Commerce? Definition, Differences with Other Terms and First Steps to Follow if You Want to Launch Your E-*

*Commerce*. Retrieved Feb 23, 2019, from [www.doofinder.com](http://www.doofinder.com):  
<https://www.doofinder.com/en/blog/what-is-e-commerce>

3. Stevenson, M. (2015, Feb 15). *Electronic Payment Systems*. Retrieved March 1, 2019, from [www.youtube.com](http://www.youtube.com):  
<https://www.youtube.com/watch?v=I3RWfRmxDw>
4. Study.com. (n.d.). *Enterprise Resource Planning: Using ERP to Integrate Business Processes*. Retrieved Feb 22, 2019, from [study.com](http://study.com):  
<https://study.com/academy/lesson/enterprise-resource-planning-using-erp-to-integrate-business-processes.html>

### COM 315P Term Paper

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**0 0 16 8**

#### Course Objectives:

1. To encourage the students to undertake research work in area of their interest.
2. To develop basic understanding of Research and analytical statistical techniques amongst students.

#### GUIDELINES FOR PREPARATION AND SUBMISSION OF TERM PAPER

- Students would choose the Title under the respective Subject Domain (Finance/HR/Marketing)
- The students have to submit their Term Paper atleast 10 days before commencement of semester examination and should have already cleared the check for plagiarism.
- **BINDING:** The Copies of the Term Paper shall be bound in hard bound form. The front cover shall bear the title of the Term Paper, the name of the student, the name of the degree for which the Term Paper is submitted, and the year of submission.
- **PAPER & TYPE:** All copies of the Term Paper shall be presented in a permanent and legible form in typescript or in print.

- PUBLICATION: Every student would prepare a research paper suitable for publication and submit before the end of semester examination. All such papers would be published in form in an e-book.
- GUIDANCE: Faculty members would provide regular guidance to different groups of students.
- LAYOUT: The Preliminary Pages:
  - Cover page
  - Title page
  - Declaration by student
  - Acknowledgements
  - Table of Contents
  - List of figures
  - Tables or illustrations
  - List of abbreviations  
(Mandatory if used)
  - The Main Text: Introduction
  - Review of literature
  - Research methodology
  - Data presentation & Data analysis  
(Observations)
  - Findings
  - Conclusions & Recommendations
  - Bibliography

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Identify a problem and evolving the solution using standardized Quantitative and Qualitative tools.
- Comprehend the process of writing a Term Paper document.

Phase - I (End of July):	
Selection of topic-to be defended before the panel of faculty members	10 marks
Phase - II (Around Second week of August):	
Presentation of synopsis before the panel of faculty members	30 marks
Phase - III (Before Commencement of final semester examination):	
Submission and viva-voce examination	60 marks
	<b>Total 100 marks</b>

Further information will be provided during the first week of the semester.

## Discipline Elective

### COM 308 Human Resource Management

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

#### **Course Objectives:**

1. To provide the students with the basic knowledge relating to concept and practice of Human Resource Management.
2. To develop their understanding of basic tools used in human resource management in an organization in order to achieve corporate goals successfully.
3. To develop the knowledge, skills and concepts needed to resolve actual human resource management problems or issues.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions in taking at least one question from each unit. Case Study will be compulsory.

**Course Contents:**

- Unit I** Human resource management- Meaning, Definition, Scope, organization of human resource department, Policies, Principles, Evolution of human resource management from personnel management.
- Unit II** Human resource planning- Meaning, Definition, Importance, Objectives and the factors influencing human resource planning, demand forecasting techniques, Supply forecasting techniques
- Unit III** Recruitment - Definition, Purpose, Importance, Factors influencing recruitment, Process, Sources of recruitment, Selection-meaning, role, Process. Placement in organization.
- Unit IV** Training and development- Definition, Difference between training, education and development, Importance, Process, Learning principles, Methods of training.
- Unit V** Performance appraisal-Meaning, Definition, Process, Methods of performance appraisal, Performance appraisal errors.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Improve their ability to think about how HRM should be used as a tool to execute strategies and achieve a competitive advantage
- Get knowledge and skills needed to effectively manage human resources
- Design and formulate various HRM processes such as recruitment, selection, training, development, performance appraisals

**Suggested Readings:**

1. Aswathappa, K. (2009). Human Resource Management: Text and Cases (5 ed.). New Delhi: Tata McGraw- Hill .
2. Decenzo, D. A., & Robbins, S. P. (2018). Human Resource Management (3 ed.). New Delhi: Prentice Hall of India.
3. Dessler, G. (2010). Human Resource Management (9 ed.). New Delhi: Tata McGraw- Hill.
4. Dwivedi, R. (2017). Managing Human Resources and Personnel Management (8 ed.). New Delhi: Galgotia Publishing Co.
5. Flippo, E. B. (2014). Personnel Management (2 ed.). New Delhi: Tata McGraw- Hill.

**Suggested E-Learning Materials:**

1. Morris, S. (2017, Feb 07). *Is Human Resource Management the Right Career for You?* Retrieved from Youtube:  
<https://www.youtube.com/watch?v=Jp7oM9mAIXQ>
2. Calicut University (2014). *Human Resource Management* Retrieved from: <http://www.universityofcalicut.info/cuonline/exnotif/ex5462.pdf>
3. E-HRM Web Guide. *Human Resource Management* Retrieved from: <http://panosa.org/wp-content/uploads/2015/01/resource1.pdf>
4. Sommerlatte, S. (2018, Nov 19). *Should Employees be Informed About the Assessment of Their Potential?* Retrieved from: <https://www.youtube.com/watch?v=CoDWJFKEhdc>.

**COM 312 Personal Finance****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To understand the concept of personal finance, personal financial planning process & personal financial statement analysis.
2. To understand the concept of Retirement planning and estate planning.
3. To understand the concept of tax planning and investment planning
4. To understand the concept of financial literacy and role of regulators in promoting financial literacy.

**Note:** The paper will contain nine questions having a compulsory case study in any one unit. Candidates are required to attempt five questions in taking at least one question from each unit. Case Study will be compulsory.

**Course Contents:**

**Unit I** Personal Finance: Introduction, Goals, Need, Personal Financial Statements, Personal financial planning process, Life cycle approach to financial planning, Components of financial plan, developing financial plan. Budgeting: Principles of Successful



Budgeting, Spending money wisely, Time value of Money, careers in personal finance advisory.

**Unit II** Investment Avenues: Principles of successful investing, Overview of securities markets, Factors controlling investment returns, Types of investment options available to an individual investor, Building successful investment portfolio.

**Unit III** Introduction to Bank and Banking services, Type of accounts, Types of deposits, KYC, Types of loans, deposit, credit and investment services offered by commercial banks, Care while using mobile banking, Mobile applications, Internet banking etc.

**Unit IV** Insurance: Importance, Need, Principles of insurance, Types of life insurance, Health insurance, Home & Liability Insurance. Estate Planning: Objectives of will and creating a valid will and power of attorney.

**Unit V** Retirement Planning: Principles, stages and steps in retirement planning, Tax planning: importance, PAN, Heads of Income, Tax saving under section 80C, Role of RBI, NISM, SEBI and others in promoting financial literacy in India.

#### **Activities:**

Upon completion of the course student will be able to:

1. Understand the requirements for your Personal Financial Plan.
2. Develop and implement a budget.
3. Understand the joy of giving back to society.
4. How to use retirement Planning calculator.
5. Using other financial calculators.
6. How to advise someone about financial planning process.
7. Proactive and reactive ways to deal with Investment frauds and low quality financial services.

#### **Learning Outcomes:**

- Understand the requirements of Personal Financial Plan can develop and implement a budget.
- Use retirement planning calculators and other financial calculators.
- Understand Proactive and reactive ways to deal with Investment frauds and low quality financial services.

**Suggested Readings:**

1. Halan, M, (2018). *Let's Talk Money: You've Worked Hard for it, Now Make it Work for You* (1 ed.), New Delhi, Harper Business
2. Mitra S. et al. (2018), *Financial Planning* (1 ed.), Sage Publications New Delhi
3. Mirashi, S., (2012). *I Can Do-Financial Planning*. (4 ed.), New Delhi: Academic Foundation
4. Preschool, IMS, (2015). *Investment Planning* (1 ed.), New Delhi, Tata Mc-Graw Hill
5. Gopinath, M. N. (2011). *Banking Principles and Operations*. (3 ed.), Mumbai, Snow white Publications.

**Suggested E-Learning Material:**

1. Kotak Securities (2019), *Knowledge Bank*, Retrieved from <https://www.kotaksecurities.com/ksweb/Research/Knowledge-Bank/Investment-Knowledge-Bank>
2. Halan M. (2019), *Let's Talk Money With Monika Halan: Financial Planning Ideas*, Retrieved from <https://www.bloombergquint.com/bqportfolio-videos/let-s-talk-money-with-monika-halan-financial-planning-ideas>, Courtesy BloombergQuint
3. Pareek, N., et al. (2018, Decemeber 1). *Emerging Trends in Banking*. Under Banasthali-MHRD NRC, Retrieved from <https://www.youtube.com/watch?v=gCBs313D46g>:
4. Purohit, H. (2015, October 13), Banasthali Vidyapith Presents the Bhartiya Model of Financial Literacy (BMFL), retrieved from [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2673446](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2673446)
5. RBI. (n.d.). *Financial Education and RBJ*. Retrieved March 1, 2019, from [rbi.org.in](http://rbi.org.in): <https://rbi.org.in/financialeducation/home.aspx>
6. Sud, R. (2017, June 13). *Why India needs to work on financial literacy now more than ever*. Retrieved March 1, 2019, from [www.livemint.com](http://www.livemint.com): <https://www.livemint.com/0pinion/f5xo11OSPqxGWUdaWKVb8J/Why-India-needs-to-work-on-fmancial-literacy-now-more-than.html>

**LAW 309 Banking Laws****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To understand the basics of banking system in India.
2. To understand the role of banking regulator.
3. To understand the legal framework associated with banking
4. To understand the banking operations and payment system in banking sector.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking one question from each unit.

**Course Content:**

**Unit I** Introduction –Evolution of Banking and its history in India: Bank, Banking and Bank Regulation. Structure and function of Banking Institutions—The different types of Banks viz. Central Bank, Commercial Bank, Co-operative Banks, Specialized Banks, Regional Rural Banks (RRBs),NABARD, Financial Institutions and their respective functions – An Overview. Commercial Banks: Structure and function. Relation between Banker and Customer, Legal character of Banker – Customer relationship, Rights and obligations of Banker, Types of Accounts, Principles of good lending, Types of Loans

**Unit II** Reserve Bank of India: Structure and Functions, Central Banking: Organizational Structure of RBI, Functions of the Reserve Bank: Primary functions, Secondary functions. Controlling function of RBI over Banking and Non-Banking Companies.

**Unit III** Banking Regulation Act, 1949(With Latest Amendments): Control over Management, Prohibition of certain activities in relation to Banking Companies, Acquisition of the undertakings of Banking Companies, Suspension of Business and winding up of Banking Companies, Special provisions for speedy disposal of winding up proceedings, Powers of the Central Government towards Banking Companies.

**Unit IV** Laws of Recovery & Insolvency (With latest amendments): Recovery of Debts Due to Bank & Financial Institutions (RDDB) Act, 1993, Purpose and Constitutional Validity of Act, Establishment, Composition and powers of DRT and DRAT. Securitization and Reconstruction of Financial Assets and Enforcement Of Security Interest (Sarfaesi) Act, 2002. Purpose and Constitutional Validity of Act, Applicability of Act & its enforceability. The Insolvency And Bankruptcy Code, (IBC) 2016. Application of Code –For Corporate Persons, Individuals and Partnership Firms, Corporate Insolvency Resolution & Liquidation Process, Adjudicating Authority - Offences and Penalties. The Insolvency And Bankruptcy Board Of India - Powers and functions of Board, Home buyers at par with Financial Institutions

**Unit V** Laws of Negotiability & Payment Settlement (With latest amendments): The Negotiable Instruments Act, 1881: Legal aspects of negotiable instruments Promissory Note, Bill of Exchange, Cheque, Crossing of Cheque, Criminal liability on dishonor of Cheque (Section 138 – 142). The Payment and Settlement Systems Act, 2007: Designated authority, payment system not to operate without authorization, Regulation and Supervision by the Reserve Bank, Rights and Duties Of A System Provider - Protection of funds collected from customers, Settlement of disputes- Dishonor of electronic funds transfer for insufficiency, etc., of funds in the account.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the banking operations
- Exposure to legal and regulatory aspects that have a bearing on banking.
- Advice and guide in basic banking operation and will be job ready for banking jobs.

### **Suggested Readings:**

1. R, K. (2018). *Insolvency and Bankruptcy Practice Manual- A Comprehensive Practitce Guide for Insolvency Resolution Professional/ Practitioners/ Creditors/ & Debtors* (1 ed.). New Delhi: Taxmann.

2. S, S. R. (2017). *Banking Law* (3 ed.). New Delhi: Satyam Law International
3. Tannan, M. L. (2002). *Tannan's Banking Law and Practice in India* (12 ed.). New Delhi: India Law House.
4. IIBF. (2017). *Legal and Regulatory Aspects of Banking* (3 ed.). Mumbai: Macmillan.
5. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
6. Cranston, R. (2018). *Principles of banking law*. Oxford University Press.
7. *Legal & Regulatory Aspects of Banking, Indian Institute of Banking and Finance*, Second Edition Macmillan Publishers India Limited

#### **Suggested E-Learning Materials:**

1. Study Material of ICSI on Banking law and practice Web link: <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>

#### **Important case laws:**

1. Reserve Bank of India vs Jayantilal N. Mistry 2015(RTI case)
2. M.SeeniAhamed : vs The Union Of India 2016(Demonetisation case)
3. Delhi High Court Bar Association and another v. Union of India 2016 (Constitutionality of RDDB Act 1993)
4. Mardia Chemicals Ltd. And Anr.vs Union of India 2002(Constitutionality of SARFAESI Act 2002)
5. JaypeeInfratech case (Homebuyers at par with Financial Institutions-IBC Amendment Act 2018)

## **LAW 312 Law of Torts**

**Max. Marks : 100**

**(CA: 40 + ESA: 60)**

**L T P C**

**4 0 0 4**

#### **Course Objectives:**

1. The students will be able to understand the private law and what it makes it different from other laws.

2. The students will be able to understand the major principle fundamental to the operation of Law of tort

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking one question from each unit.

**Course Content:**

**Unit I** Introduction – Nature & Definition of Tort, Is it Law of Tort or Torts, Injuria Sine Damno, Damnum Sine Injuria, Ubi Jus ibi remedium, Tort & Crime, Tort & Breach of Contract, Tort & Breach of Trust.

Mental Element in Tort, General Defences – Volentia non fit Injuria, Act of God, Inevitable accident, Private Defence, Necessity, Statutory Authority.

**Unit II** Vicarious Liability – Meaning, Rationale, Who is servant, Course of Employment. Vicarious Liability of the State – Sovereign act

**Unit III** Strict and Absolute Liability, Liability for Animals – The Scienter rule, Remoteness of Damage

**Unit IV** Negligence & Contributory Negligence, Res ipsa Loquitur and Nuisance

**Unit V** Defamation, Trespass to Land & Goods, Conversion, Remedies in Torts, Kinds of Damages

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand the major fundamentals of law concerning to compensate those who have been injured by the wrongdoing of others.
- Understand the difference between the law of torts and other laws.

**Leading Cases:**

1. Jai Laxmi Salt Work (P) Ltd. v/s The State of Gujrat, 1994 (4) S.C.C. 1
2. Sita Ram v/s Santanu Prasad, AIR 1966 S.C. 1696
3. P&O Steam Navigation Company v/s Secretary of State for India, (1861) 5 Bom. H.C.R. App. 1
4. Donoghue v/s Stevenson, (1932) A.C. 562
5. M.C. Mehta v/s Union of India AIR 1987 S.C. 1086

6. Municipal Corporation of Delhi v/s Subhagwanti, AIR 1966 S.C. 1750
7. Ryland v/s Fletcher (1868) L.R. 3 H. L. 330
8. T.J. Ponnen v/s M. C. Verghese AIR 1970 SC 1876
9. Union Carbide Corporations v/s Union of India, AIR 1990 SC 273
10. Common Cause, A Registered Society v/s Union of India, AIR 1996 SC 35 38

**Suggested Readings:**

1. Ratanlal and Dhirajlal (2004). *The Law of Torts* (27 ed.) Nagpur & New Delhi: Wadhwa Publication.
2. Brazier, Margaret and John Murphy (1999). *Street on Torts* (10 ed.) Nagpur: Butterworths Publication
3. Brazier, Margaret R. Clerk and Lindsell. (2010). *Torts*. (10 ed.) London: Thomson Reuter (Legal) Limited
4. Gandhi, B. M, *Law of Tort*, (4 ed.) Universal Publication, (Latest Edition)
5. Rogers, W.V. H. Winfield & Jolowicz (2002). on *Law of Tort* London: Sweet & Maxwell Publication,
6. Huston & Buckley (2002). *The Law of Torts* (Revised by Huston, R.F. V. & R. A. Buckley), Delhi: Universal Law Publishing Co. Pvt. Ltd.

**Suggested E learning Materials:**

1. Benjamin Zipursky Rights, Wrongs, and Recourse in the Law of Torts [https://ir.lawnet.fordham.edu/cgi/viewcontent.cgi?article=1839&context=faculty\\_scholarship](https://ir.lawnet.fordham.edu/cgi/viewcontent.cgi?article=1839&context=faculty_scholarship),
2. Mark Latham Victor E. Schwartz Christopher E. Appel ,The Intersection of Tort and Environmental Law: Where the Twains Should Meet and Depart  
<https://ir.lawnet.fordham.edu/cgi/viewcontent.cgi?referer=&httpsredir=1&article=4670&context=flr>
3. Guido Calabresi and Jon T. Hirschoff, Towards a Test for Strict Liability inTorts[https://www.jstor.org/stable/795220?seq=1#metadata\\_info\\_tab\\_contents](https://www.jstor.org/stable/795220?seq=1#metadata_info_tab_contents)
4. C.Y. Cyrus Chu, Lingyi Qian, Vicarious Liability under Negligence Rule <https://www.sciencedirect.com/science/article/abs/pii/S0144818895000162>

## **MGMT 103 Foundations of Marketing Management**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### **Course Objectives**

1. The objective of this course is to demonstrate and stimulate students to appreciate the various issues and activities involved in marketing management.
2. To provide an understanding of the underlying concepts, strategies and issues involved in exchange of products and services between the firm and markets.
3. To understand the distribution process, its types and factors affecting the choice of distribution channels.
4. To understand the promotion mix and various components of promotion mix.

**Note:** The paper will contain ten questions having at least two questions form each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### **Course Contents:**

**Unit I** Marketing Concept & Approaches of Marketing, Market planning, Marketing Environment, Marketing Mix, Concept of Market Segmentation, Targeting & Positioning.

**Unit II** Product Mix: Type of products, Product mix & product line decision, New- product development, product life cycle, branding & packaging decision.

**Unit III** Product Pricing: Pricing concepts, Understanding price, Setting the price, Methods of pricing, Price Adaptations, Initiating and Responding to price changes.

**Unit IV** Distribution: Distribution channel & Type of channels of distribution and Factors effecting choice of distribution channels, Channel Management.

**Unit V** Promotion: Promotion Mix, Objectives & Types of Advertising, Major Advertising Media, Integrated Marketing Communication



concepts, Meaning Objective & Tools of Sales Promotion, Basic concepts of Personal Selling & Publicity.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Understand various issues and activities involved in marketing management and they stimulate their thinking in this direction specially those who wants to pursue their carrier in this field.
- Understand different concepts, strategies and issues they are involved in exchange of products and services between the firm and the markets.
- Understand distribution process and factors affecting the choice of distribution channels
- Understand promotion mix and various components of promotion mix.

### **Suggested Readings:**

1. Kotler Philip, Keller Kevind Lane, Koshy Abraham and JhaMithileshwar (2013). *Marketing Management. A South Asian Perspective* (14 ed.). New Delhi: Pearson education.
2. Ramaswamy and Namakumari (2013). *Marketing Management* (5 ed.) New Delhi: McMillan.
3. Gandhi C. J (2015). *Marketing a management introduction* (1 ed.). New Delhi: Tata McGraw Hill.
4. Stanton William J (2014). *Fundamentals of Marketing* (10 ed.). New Delhi: MC Graw Hill.
5. Etzel M.J. Walker B.J. and Stanton William J (2014). *Marketing Concept & Cases Special Indian Edition* (10 ed.). New Delhi: Tata Mc Graw Hill.
6. McCarthy and Perreault (2002). *Basic Marketing, A Global Marketing Approach* (15 ed.). New Delhi: Tata Mc Graw Hill.

### **Suggested E-Learning Materials:**

1. Prachi,J.(2016).Classification of Advertising. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/classification-of-advertising.htm>
2. Evan,C.(2014,May). *Pricing Strategies*. Retrieved from: [https://www.youtube.com/watch?v=4t\\_MEO\\_la\\_k](https://www.youtube.com/watch?v=4t_MEO_la_k)

3. Alanis Business Academy (2016, November). *The product Mix*. Retrieved from : <https://www.youtube.com/watch?v=9y65-JDDifM>
4. Tim,F. (2012,March). *Marketing Concept*. Retrieved from <https://www.youtube.com/watch?v=5DfqPccGUgc>

## **COM 302 Business Forecasting**

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

### **Course Objectives:**

1. To introduce to the field of inquiry that focuses on business forecasting techniques.
2. To introduce the students with the available qualitative and quantitative techniques for decision making.
3. To provide inputs on how firms can use these tools to make qualitative decisions in today's business.

**Note:** The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### **Course Contents:**

**Unit I** An overview of forecasting and its significance, types of forecasting, Methods of Forecasting and Procedures, Introduction to basic statistics, Probability theory, Discrete and Continuous Probability Distribution with special reference to Normal Distribution and its importance in forecasting

**Unit II** Introduction to Sampling and Sampling Techniques, Hypothesis testing, Correlation analysis and regression analysis and brief introduction to probabilistic regression models and the importance of errors in model estimation.

**Unit III** Time series analysis, Cross-sectional, Time series and panel data collection, variable identification with model specification and estimation of parameters and statistical interpretation.

**Unit IV** Forecasting technique selection, patterns in data series, time series analysis, trend analysis, cyclical variations, seasonal effects and random fluctuation, forecasting methods based on averaging, exponential smoothing Techniques and brief discussion on Holt's smoothing technique and barometric method.

**Unit V** Brief introduction to autocorrelation in time series and Durbin-Watson test for Auto-Correlation, Measurement of Errors and Qualitative forecasting Techniques with Special Reference to Delphi's Method.

### **Learning Outcomes:**

Upon completion of the course student will be able to:

- Gauge the importance of quantitative tools.
- Learn the practical importance and application of the subject.
- Learn how business firms use these techniques to make informed decisions.

### **Suggested Reading**

1. Hanke, J. E., Reitsch, A. G., & Wichern, D. W. (2001). *Business Forecasting* (Vol. 9). New Jersey: Prentice Hall.
2. Diebold, F. X. (1998). *Elements of Forecasting*. South-Western College Publication.
3. Black, K. (2011). *Applied Business Statistics: Making Better Business Decisions*. Wiley.

### **Suggested E-Learning Material**

1. Landau Peter (2018, November). *Business Forecasting: Why you need it and How to do it*. Retrieved from projectmanager.com: <https://www.projectmanager.com/blog/business-forecasting>
2. Nalzar L.M. (2012, June). *Sampling and Sampling Techniques*. Retrieved from SlideShare: <https://www.slideshare.net/ludymae/chapter-8sample-sampling-techniques>

**Software Material:** www.eviews.com, gretl.sourceforge.net, SPSS

**Software Usage:** Gretl can be downloaded freely (gretl.sourceforge.net). However you must use the departmental computer lab for the SPSS and other Software's. Our primary focus will be on SPSS and MS-EXCEL. You will be given two days of lectures on how to use these software.

## LAW 310 Human Rights Law and Practice

<b>Max. Marks : 100</b>	<b>L T P C</b>
<b>(CA: 40 + ESA: 60)</b>	<b>4 0 0 4</b>

### Course Objectives:

1. To develop the understanding that how and why the implementation of international human rights norms differs between India and other countries and regions by considering historical and other differences.
2. To understand human rights at regional and country levels through an in-depth study of jurisprudence and procedural laws in relation to India.
3. To have knowledge about human rights and intended to provide an introduction to the normative and institutional frameworks of IHL.
4. It also attempts to give a general overview of the status of individual criminal responsibility under international law, the applicability of IHL to UN peacekeeping/peace building/enforcement missions as well as the recent challenges before IHL

**Note:** The paper will contain ten questions having at least two questions form each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

### Course Contents:

**Unit I :** Concept, Origin, Theories and Historical Development: International Human Rights Bill and Role of UNO - UNDHR, 1948; ICCPR, 1966; ICSCER.

**Unit II :** Indian Constitution & the Human Rights: Fundamental Rights, Directive Principles of State Policy; Implementation mechanism, Jurisprudence of Indian Judiciary & Human Rights (a) Role of the Supreme Court & High Courts (b)The Protection of Human Rights Act, 1993, National Human Right Commission.

**Unit III :** Human Rights of Marginalized class of the Society: Human Rights of Women, Children, Disabled and Accused, Criminals, International Convention on the Elimination of all forms of Discrimination against Women, 1979; Beijing Conference, 1995; Convention of Rights of Child, 1989.

**Unit IV :** Rights against Torture, International Humanitarian Law : Geneva Convention, 1949; Two Protocols of 1977; Geneva Convention, 2005.

**Unit V :** Implementation Mechanism at International Level, Human Right Commission, International Criminal Court.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Think analytically about the implementation and development of international human rights law and to apply this body of law in your own professional and national setting.
- Promote an advanced and complex understanding of the theoretical, conceptual and practical challenges facing the fields of human rights law and sustainable development, adopting an interdisciplinary approach.
- Analyze complex problems, find and deploy a variety of legal authorities, and communicate effectively in a variety of settings.

**Leading Cases:-**

1. ArunaRamchandraShanbaugh v/s Union of India, AIR 2011 SC 1290
2. Dr. B.L. Wadehra v/s Union of India, (1996) 2 SCC 594
3. Rudal Shah v/s State of Bihar, AIR 1983 SC 1086
4. Virendra Gaur v/s State of Haryana, AIR 1991 SC 420
5. Chairman Rly. Board v/s Chandrima Das, AIR 2000 (2) SCC 465
6. Ramchandra Rao v/s State of Karnataka, AIR 2002 SC 1856
7. M.C. Mehta v/s State of Tamilnadu, (1991) SCC 283
8. BandhuaMuktiMorcha v/s Union of India, (1997) 3 SC, 755
9. Vishakha v/s State of Rajasthan, AIR 1997 sc 3510

**Suggested Readings:**

1. Shukla, H.M. *Indian Constitution*, 10<sup>th</sup>edLucknow: EBC.
2. Jain, M.P. (2009). *Constitution of India 2<sup>nd</sup>ed*.Lexis Nexis Butterworths Wadhwas Publications.
3. Gupta, S.P. (2009). *Internal Law & Human Rights 5<sup>th</sup> ed*. Allahabad: Law Publ. Pvt. Ltd.

4. Baxi, Upendra, *Future of Human Rights 2<sup>nd</sup>ed.* New Delhi: Oxford University Press.

**Suggested E-Learning Materials:**

1. Siobhán McInerney-Lankford.( 1 March 2009). Human Rights and Development: a Comment on Challenges and Opportunities from a Legal Perspective. *Journal of Human Rights Practice*, Volume 1, Issue 1, Pages 51-82. Retrieved from <https://doi.org/10.1093/jhuman/hun005>.
2. D'Amato, Anthony. (2010). "Human Rights as Part of Customary International Law: A Plea for Change of Paradigms". Faculty Working Papers. Paper 88. Retrieved from [http://scholarlycommons.law.northwestern.edu/faculty\\_working\\_papers/88](http://scholarlycommons.law.northwestern.edu/faculty_working_papers/88)
3. Stephanie Fariior. (2009). Human Rights Advocacy on Gender Issues: Challenges and Opportunities. *Journal of Human Rights Practice*, Volume 1, Issue 1, 1 March 2009, Pages 83–100. Retrieved from-<https://doi.org/10.1093/jhuman/hup002>

## LAW 209 Intellectual Property Law

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

**Course Objectives:**

1. To create consciousness amongst the learners about Intellectual Property and different rights relating to it.
2. To create awareness regarding the jurisprudential basis of the intellectual property rights
3. To familiarize the learners with the history of IPR and different aspects of GATT, WTO and TRIPS
4. To familiarize the learners about the registration procedures and the administrative procedures relating to IPR in India

**Note:** The paper will contain ten questions having at least two questions form each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

**Course Content:**

**Unit I :** Introduction of Intellectual Property Law: Subjects Matter and Scope of Intellectual Property Law, Nature of Rights under Intellectual Property Law, Need for Law on Intellectual Property Rights, Definition of Intellectual Property Rights, Historical origin of Intellectual Property Law, A Background to TRIPs Agreement, Structure of TRIPs Agreement, National Prospective on TRIPs

**Unit II :** Copyright: Meaning, Nature of Copyright. International Conventions on Copyright, subject matter of Copyright. Main feature of the Copyright Act, 1957, Definition of Copyright, Authorship and Ownership of Copyright: Rights conferred by Copyright, Copyright Board, Copyright Society, Performers Right, Licenses, Infringement of Copyright, Remedies against Infringement of Copyright.

**Unit III :** Patents: Origin of Patent, Main features of the Patents Act, 1970. The Conceptual overview of Patentability, International Agreement on Patent, Patent Co-operation Treaty, Subject matter of Patent, Procedure for obtaining the Patent, Transfer of Patent, Revocations of Patent, Infringement of Patent.

**Unit IV :** Trademarks: Origin of Trademarks, International agreements and Trademark, Main Features of the Trade Marks Act, 1999, Registration of Trademarks Property in Trademark, Assignment, Licensing of Trademark, Infringement of Trademarks, Remedial Measures, Passing off action.

**Unit V :** Other Intellectual Property Rights: Industrial Design, Geographical Indications, Traditional Know-how, Plant Varieties & Farmers Rights.

**Learning Outcomes:**

Upon completion of the course student will be able to:

- Learners will have understanding of laws related to Intellectual Property Rights
- The learners will be able to use the principles of various IP laws while analyzing a problem related to IPR.

- Learners will further be able to assess the ways in which legislation and global policy influence the socio-economic environment in India and abroad.
- Learners will be able to prove proficiency with the ability to engage in competitive exams like CLAT, Patent Attorney, Bar Council of India, and other higher education and specialized courses.

### **Suggested Readings:**

1. Ahuja, V. K. (2016). *Law Relating to Intellectual Property Rights*. (2 ed.) Gurgaon, LexisNexis.
2. Narayana, P. (2017). *Intellectual Property Law*. (3 ed.) Kolkata, Eastern Law House.
3. Sreenivasulu, N. S. (2018), *Law Relating to Intellectual Property*. (2 ed.) Gurgaon: Universal Law Publishing
4. Wadhera, Dr. B. L. (2018). *Law Related to Intellectual Property Right*. (5 ed.) New Delhi: Universal Publisher.

### **Suggested E-Learning Materials:**

1. Trade Related Aspects of Intellectual Property Rights (2018, January 15). <[https://www.wto.org/english/docs\\_e/legal\\_e/27-trips\\_01\\_e.htm](https://www.wto.org/english/docs_e/legal_e/27-trips_01_e.htm)>
2. What is intellectual Property? (2017, December 26) <<https://www.wipo.int/about-ip/en/>>
3. Traditional Knowledge and IPR (2018, January 15) <[https://www.wipo.int/pressroom/en/briefs/tk\\_ip.html](https://www.wipo.int/pressroom/en/briefs/tk_ip.html)>
4. Ludwig, S. Peter & Gogoris, Adda C. (1998) The GATT-TRIPS agreement—What it is and how it has changed the playing field for all applicants for United States patents, <<https://www.sciencedirect.com/science/article/pii/S0167450198800289>>

### **Leading Cases:**

1. *Aerotel v. Telco & Macrossan's Application* (UK, 2006)
2. *Eldred v. Ashcroft*, 537 U.S. 186 (2003)
3. *Najma Heptulla v. Orient Longman Ltd. & Ors.*, AIR 1989 Delhi 63, 1988 (2) ARBLR 302 Delhi
4. *R.G. Anand v. M/s Delux Films & Ors*, AIR 1978 SC 3123



5. *Eastern Book Company &Ors. v. D.B. Modak&Ors.*, 101 (2002) DLT 205
6. *Parker v. Flook*, 437 U.S. 584 (1978)
7. *Diamond v. Diehr*, 450 U.S. 175 (1981)
8. *Bilski v. Kappos*, 130 S. Ct. 3218, 561 US, 177 L. Ed. 2d 792 (2010)
9. *Continental Can Company USA, Inc. and Continental Pet Techanologies, v. Monsanto Company, Hoover Universal, Inc. and Johnson Controls, Inc.*, 948 F.2d 1264 20 US.S.P.Q.2d 1746
10. *Ampro food products v. Ashok Biscuit Works*, AIR 1973 AP
11. *Texla Metals & Pvt. Ltd. V. Anil Bhasin*, 2001 OTC 146, Del.
12. *B.K. Plastic Industries v. JayantilalKalidasSayani*, AIR 1972, Cal 339
13. *Glaxo Smithkline Consumer Healthcare Gmbh and Co. Kg. v. Amigo Brushes Pvt. Ltd.* 2004 14 ILD 357 Del.
14. *Joginder Singh v. Tebu Enterprises (P) Ltd.*, AIR 1989, Del 16
15. *Rotela Auto Components (P) Ltd. &Anr v. Jaspal Singh &Ors.*,

## **MGMT 317 Fundamentals of Human Resource Management**

**Max. Marks : 100**

**(CA: 40 + ESA: 60)**

**L T P C**

**4 0 0 4**

### **Course Objective:**

1. To understand the human resource management and its role in the new economic environment.
2. To make student aware about the challenges that professional are facing in the business scenario.
3. To guide about the way's managers can use HRM tools to enhance organizational effectiveness.
4. To improve the decision making in context of human resource.

**Note:**The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

**Course Content:****Unit I**

HRM-Definition, Objectives, benefits and limitations, future of HRM, HRM-International and domestic, competencies of HR manager.

**Unit II**

Job analysis-definition, importance, process, methods of job analysis, job description, job specification, job redesign-enlargement, enrichment and rotation, job evaluation-meaning, methods, and process of job evaluation.

**Unit III**

Compensation-objectives, using pay to motivate employees, pay equity, compensation policy, individual plans-time piece, differential wage rate.

**Unit IV**

Promotions-purpose, principles, types of promotion, Demotion-meaning, causes, principles, Transfers-reasons, types of transfer, Separation-types and reasons for separation, retirement.

**Unit V**

Downsizing in organization, Career Planning/ Succession planning, work-life balance, HR policy manual

**Learning Outcomes:**

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

- Obtain a thorough knowledge on the Human resource management and how human resource planning can be done?
- Develop the analytical ability for understanding the ways to handle human resource in change situations.

**Suggested Readings**

1. Aswathappa, K. (2009). Human Resource Management: Text and Cases (5th ed.). New Delhi: Tata McGraw- Hill.
2. Decenzo, D. A., & Robbins, S. P. (1988). Human Resource Management (3rd ed.). New Delhi: Prentice Hall of India.
3. Dessler, G. (2010). Human Resource Management (9th ed.). New Delhi: Tata McGraw- Hill.
4. Dwivedi, R. (1997). Managing Human Resources and Personnel Management (8th ed.). New Delhi: Galgotia Publishing Co.
5. Flippo, E. B. (1984). Personnel Management (2nd ed.). New Delhi: Tata McGraw- Hill.

**Suggested E Learning Material**

1. Heathfield, S. M.(2019).*Beyond Hiring and Firing: What is Human Resource Management*. Retrieved from: <https://www.thebalancecareers.com/what-is-human-resource-management-1918143>.
2. Lyle, Elizabeth. (2018). *Create high performance, future ready organizational culture*. Retrieved from: [https://www.ted.com/talks/elizabeth\\_lyle\\_how\\_to\\_break\\_bad\\_management\\_habits\\_before\\_they\\_reach\\_the\\_next\\_generation\\_of\\_leaders?language=en](https://www.ted.com/talks/elizabeth_lyle_how_to_break_bad_management_habits_before_they_reach_the_next_generation_of_leaders?language=en).
3. Morris, S. (2017). *Is Human Resource Management the right career for you?* Retrieved from Youtube:<https://www.youtube.com/watch?v=Jp7oM9mAIXQ>
4. Calicut University (2014). *Human Resource Management* Retrieved from: <http://www.universityofcalicut.info/cuonline/exnotif/ex5462.pdf>
5. E-HRM Web Guide. *Human Resource Management* Retrieved from:<http://panosa.org/wp-content/uploads/2015/01/resource1.pdf>
6. Sommerlatte, S. (2018). *Should employees be informed about the assessment of their potential?* Retrieved from: <https://www.youtube.com/watch?v=CoDWJfKEhdc>.

**MGMT 208 Retail Environment in Management****Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objective:**

1. To make students aware about the emerging retail environment in India and global context.
2. To make students aware about the various aspects of retail management.

**Note:**The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

**Course Content:****Unit I**

Retailing: concept, scope and characteristics, evolution of retail in India, drivers of retail change in India, challenges for retail development, emerging organizations, debates over FDI and larger stores, careers in retailing.

**Unit II**

Trends in retail in Asia and the world, retail models and the theories of retail development, classification of retailers on the basis of ownership. Operational structure and merchandise offered, non-store, retailing.

**Unit III**

Retail strategy, mission and purpose of organization situation analysis, strategic alternatives, international expansion, retail value chain.

**Unit IV**

Financial aspects of retail: costing, revenue and profit margin planning, measures of performance, measuring store and space performance, measuring employee productivity, ethics in retailing.

**Unit V**

Legal issues in retailing: various laws and their implications, security issues and their management, managing relations with customers, competitors, suppliers, employees, society and government, emerging opportunities and challenges in international market, retail opportunities in rural areas and corporate response, case studies.

**Learning Outcomes:**

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

- Obtain a deep knowledge of retailing and its current trends.
- To understand the financial aspects of retailing in detail.

**Suggested Readings**

1. Bajaj C, Tuli R., & Srivastava, N, V. (2010). Retail Management (2ed.). New Delhi: Oxford Higher Education.
2. Pradhan, S. (2017). Retail Management (5ed.). New Delhi: Mc Graw Hill Companies.
3. Levy, Micheal., & Berton., A W. (2007). Retail Management (5ed.). New Delhi: Tata Mc Graw Hill.
4. Berman & Evans. (2010) Retail Management: A Strategic Approach (5 ed.), Pearson Education.

### Suggested E Learning Material

1. Chong, A. (2019). *6 Retail trends to watch for 2019 that go beyond competing with Amazon.* Retrieved from <https://www.forbes.com/sites/andriacheng/2019/01/20/six-key-retail-tech-trends-to-watch-for-2019-and-its-not-just-about-amazon/#2dd10d7366fc>.
2. Woods, W. (2017). *The business benefits of doing good.* Retrieved from [https://www.ted.com/talks/wendy\\_woods\\_the\\_business\\_benefits\\_of\\_doing\\_good?language=en](https://www.ted.com/talks/wendy_woods_the_business_benefits_of_doing_good?language=en).
3. Vis, Robert. (2019). *International Expansion: How to know when your business is ready to go global.* Retrieved from <https://www.forbes.com/sites/robertvis/2019/04/04/international-expansion-how-to-know-when-your-business-is-ready-to-go-global/#291b3a3d53db>.
4. Burke, R. (2014). *How stores track your shopping behavior.* Retrieved from <https://www.youtube.com/watch?v=jeQ7C4JLpug>.
5. Romero, T. (2016). *Technology will change retail shopping - but it's not what you think.* Retrieved from <https://www.youtube.com/watch?v=TuD3IerTOMs>.
6. Gino, F. (2013). *Measuring employee productivity accurately.* Retrieved from <https://hbr.org/video/2235472805001/measure-employee-productivity-accurately>.

### MGMT 312 Risk Management and Insurance

**Max. Marks : 100**

**L T P C**

**(CA: 40 + ESA: 60)**

**4 0 0 4**

#### Course Objective:

1. To provide a conceptual foundation for understanding the purpose of risk management.
2. To make students understand the process and relevance of risk management.

3. To make students aware about the features of common forms of general insurance and life insurance.

**Note:** The paper will contain ten questions having two questions from each unit. Candidates will be required to attempt five questions taking one question from each unit.

### **Course Content:**

#### **Unit I**

Risk management-introduction to risk in the society, relevance of managing risk, insurance as a tool of risk management, evolution insurance in India and concept from ancient literature, liberalization in insurance, career in insurance and building entry level competencies.

#### **Unit II**

Introduction to prominent insurance players in India and the world, various types of insurance, introduction to working of life insurance and general insurance companies, legal aspects in insurance-principles, insurance contract-general concept, identification of risk exposures.

#### **Unit III**

Life insurance-need, analysis, selection of life insurance policy, concept of annuities, types, taxation aspects related to life insurance and annuities. General insurance-types, motor insurance-types, nature, legal issues and selection.

#### **Unit IV**

Health insurance-types, nature, legal issues and selection. Types of fire insurance and marine insurance. Introduction to government regulations for insurance.

#### **Unit V**

Convincing the client about suitable insurance policy, ethical aspects and comprehensive assessment of the insurance needs of the client, implementing and reviewing, introduction to pricing of insurance.

### **Learning Outcomes:**

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

1. Obtain a thorough knowledge on the risk management and insurance.
2. To have deep understanding about the various concepts of Life insurance and Health insurance.

**Suggested Readings**

1. Rejda, G. E. (2011). *Principles of Risk Management and Insurance (7 ed)*. Pearson Education India.
2. Niehaus, H., & Harrington, S. (2003). *Risk Management and Insurance (3 ed)*. New York, McGraw.
3. Mishra, K. C., & Kumar, C. S. (2009). *Life Insurance: Principles and Practice (6 ed)*. Cengage Learning: New Delhi.
4. Mishra, K.C., & Thomas, G.E. (2009). *General Insurance- Principles and Practice (5 ed)*. Cengage Learning.

**Suggested E Learning Material**

1. Vasper. J.(2014).Risk assessment methods. Retrieved from: <https://www.youtube.com/watch?v=olMKwMzEcyU>
  2. Dastidar, A. (2017). Training to sell house insurance to customer. Retrieved from: <http://ekalsansthan.org/training-to-sell-house-insurance-to-customers/>
  3. Prof.Vipin (2014, Feb 10). *Insurance Basic and Types*. Retrieved from <https://www.youtube.com/watch?v=hapKVJuQh-U>
  4. Griffith Insurance Education Foundation (2014, August 27) *Insurance Regulation and legislation* Retrieved from <https://www.youtube.com/watch?v=E2tmXJaMBbQ>
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