

**Scheme and Syllabus
Bachelor of Commerce
CHOICE BASED CREDIT SYSTEM**



**Department of Commerce
University Institute of Commerce and Management
Sant Baba Bhag Singh University
2018-19**

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SANT BABA BHAG SINGH UNIVERSITY

B.COM.

SCHEMES AND SYLLABUS

(L): Lecture

(T): Tutorial**

(P): Practical***

Scheme for B.COM. 1st Year Semester-I

Theory Subjects							
S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM101-18	Business Organization and Management	Core- 1	5:0:0	5:0:0	5	5
2	COM103-18	Business Laws	Core- 2	5:0:0	5:0:0	5	5
3	COM107-18	Financial Accounting	Core- 3	5:0:0	5:0:0	5	5
4	ENG121-18	Communication Skills – I	AECC-1	2:0:0	2:0:0	2	2
5	EVS101-18	Environmental Sciences	AECC-2	3:0:0	3:0:0	3	3

Practical Subjects:							
S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	ENG123-18	Communication Skills – I	AECC-3	0:0:2	0:0:1	2	1
2	PT101-18/PT103-18/PT105-18	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Total Contact Hours: 24

Total Credit Hours: 21

Semester II

Theory Subjects

S.No	Course Code	Course name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM102-18	Functional Management	Core- 4	5:0:0	5:0:0	5	5
2	COM104-18	Statistics for Business	Core- 5	5:0:0	5:0:0	5	5
3	COM108-18	Advanced Accounting	Core- 6	5:0:0	5:0:0	5	5
4	COM112-18	Risk Management	Core- 7	5:0:0	5:0:0	5	5
	ENG114-18	Communication Skills-II	AECC-4	2:0:0	2:0:0	2	2

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	ENG116-18	Communication Skills-II	AECC-5	0:0:2	0:0:1	2	1
3	PT102-18/PT104-18/PT106-18	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Total Contact Hours: 26
Total Credit Hours: 23

Semester III

Theory Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM201-18	Cost Accounting	Core- 7	5:0:0	5:0:0	5	5
2	COM203-18	Corporate Law	Core- 8	5:0:0	5:0:0	5	5
3	COM205-18	Corporate Accounting	Core- 9	5:0:0	5:0:0	5	5
4	COM207-18	Consumer Behaviour	Core-10	5:0:0	5:0:0	5	5
5		Skill Enhancement-1	SEC-1	4:0:0	4:0:0	4	4

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	PT201-18/PT203-18/PT205-18	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Total Contact Hours: 26

Total Credit:24

Semester IV

Theory Subjects

S.No	Course Code	Course name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM202-18	Management Accounting	Core-11	5:0:0	5:0:0	5	5
2	COM204-18	Banking and Insurance	Core-12	5:0:0	5:0:0	5	5
3	COM206-18	Direct Tax Laws	Core-13	5:0:0	5:0:0	5	5
4	COM208-18	Business Economics-I	Core-14	5:0:0	5:0:0	5	5
5		Skill Enhancement-2 (a)	SEC-2	2:0:0	2:0:0	2	2

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1		Skill Enhancement-2 (b)	SEC-2	0:0:4	0:0:2	4	2

Total Contact Hours: 26
Total Credit: 24

Semester V

Theory Subjects

S.No	Course Code	Course name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM301-18	Financial Management: Concepts and Techniques	Core-15	5:0:0	5:0:0	5	5
2		Any one of the Discipline Specific Elective -1	DSE 1	4:0:0	4:0:0	4	4
3		Any one of the Discipline Specific Elective -2	DSE 2	4:0:0	4:0:0	4	4
4		Skill Enhancement-3	SEC-3	4:0:0	4:0:0	4	4
5		Generic Elective-1	GE-1	4:0:0	4:0:0	4	4

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1		Skill Enhancement – 4	SEC-4	0:0:0	0:0:4	0	4

Total Contact Hours: 21

Total Credit : 25

Semester VI

Theory Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM302-18	Introduction to GST	Core-16	5:0:0	5:0:0	5	5
2		Any of the Discipline Specific Elective 3	DSE-3	4:0:0	4:0:0	4	4
3		Any of the Discipline Specific Elective 4	DSE-4	4:0:0	4:0:0	4	4
4		Skill Enhancement-5	SEC-5	4:0:0	4:0:0	4	4
5		Generic Elective-2	GE-2	4:0:0	4:0:0	4	4

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM330-18	Comprehensive Viva	Core	0:0:0	0:0:2	0	2

Total Contact Hours: 21

Total Credit Hours:23

Choose Any one of the Following: Skill Enhancement-1	
COM217-18	a) E-Commerce
COM219-18	b) Emerging Trends in Commerce

Any of the following: Skill Enhancement-2	
COM216-18	a) Computer Application in Business
COM222-18	b) Computer Application in Business- Practical
COM218-18	a) Tally Computer based Accounting Software
COM 220-18	b) Tally Computer based Accounting Software- Practical

Any of the following: Skill Enhancement-3	
COM317-18	a) Business Marketing
COM319-18	b) Personnel Management

Skill Enhancement-4	
COM329-18	a) Seminar on Summer Training Report

Any of the following: Skill Enhancement-5	
COM320-18	a) E-Marketing
COM322-18	b) Contemporary Accounting

Choose Any one of the Following: Generic Elective-1	
COM221-18	a) Business Economics-II
COM223-18	b) Financial Reporting Analysis

Choose Any one of the Following: Generic Elective-2	
COM324-18	a) Indian Economy
COM326-18	b) Supply Chain Management

Any one of the Discipline Specific Elective-1	
COM303-18	a) Entrepreneurship
COM305-18	b) Social and Business Ethics

COM321-18	c) Cyber Crime and Laws
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Any one of the Discipline Specific Elective-2	
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COM315-18	a) Compensation Management
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COM323-18	b) A Strategic Approach to Business Environment
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COM325-18	c) Tourism Management
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Any one of the Discipline Specific Elective-3	
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COM304-18	a) Basic of Auditing
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COM312-18	b) Financial Services Management
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COM314-18	c) Advertising and Sales Management
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Any one of the Discipline Specific Elective-4	
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COM316-18	a) Customer Relationship Management
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COM318-18	b) Psychology for Managers
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COM328-18	c) Training and Development
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FIRST SEMESTER

Course Code	COM101-18
Course Title	Business Organization and Management
Type of Course	Core-1
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To make students able to know the concept of business & to understand the management and its application to the various sphere of corporate world.

UNIT-I

Introduction to Business and Commerce: Meaning and definition of business, features & Objectives of business, Essentials of a successful business, Scope of business, meaning, scope, Commerce: meaning, auxiliaries to trade, role of commerce in business, Industry: Meaning, types of industry, Industrial Revolution-its effects. Industrialization in India. Forms of Business Organisation; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

UNIT-II

Management: Meaning as noun & process, features, objectives, importance, nature of management: as A science, art and profession, Evolution of Management Thought and contributions of F.W.Taylor, Henry Fayol Elton Mayo , Peter Drucker , Porter to the management thought. Principles of Management: meaning and importance, Administrative principles of management, Scientific management: meaning and Principles, techniques. Similarities and dissimilarities between Taylor's and Fayol's Contribution, Management by objectives: meaning, features and importance.

UNIT-III

Functions of Management: Planning - Meaning, features, Importance, Process, advantages & limitations Types of plans, Organizing –Meaning, process, Types of organizations. Delegation, Centralization and Decentralization: concept and importance, Staffing: meaning, process, sources of recruitment, methods of selection, training education and development: concept and methods of training.

UNIT –IV

Directing, Supervision, Leadership - Meaning - styles, qualities & functions of leaders and implications of leadership styles. Motivation - Importance Theories (Maslow, McGregor, Herzberg, Lawler Porter Model, Ouchi, Victor Vroom and Equity theory). Communication: meaning, Process, types of communication, Importance, various C's of communication. Barriers to

effective communication, measures for effective communication, Controlling – Meaning, process, Importance, tools & techniques (modern and traditional). Relation between planning and controlling, Decision Making: Concept and Process.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Business Organization and Management: Text and Cases	Kaul, Vijay Kumar	Pearson Education, New Delhi.
2	Business Organization and Management	Singla, R.K,	V.K. (India) Enterprises
3	Principles of Management (Ascent Series)	Koontz, H.,	Tata McGraw Hill Publishing.
4	Management	Robbins, S.P. and Coulter, M.	Prentice Hall of India
5	Fundamentals of Management: Essential Concepts and Applications	Robbins S.P. & Decenzo D.,	Pearson Education.
6	Essentials of Management: An International Perspective	Wehrich, H. and koontz, H.	Tata McGraw Hill, New Delhi.

Course Code	COM103-18
Course Title	Business Law
Type of Course	CORE- 2
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	+2 Commerce
Course Objectives	This course would help the students in gaining knowledge of basic laws governing the Business.

UNIT-I

Law of Contract 1872 Definition and nature and types of a contract. Essentials of valid contract- Offer and Acceptance. Consideration, Free consent and Capacity of parties. Legality of Object. Performance and Discharge of Contract- Modes of Discharge. Breach of Contracts and its remedies.

UNIT-II

Contract of Indemnity and Guarantee. Bailment & Pledge, Contract of Agency. Law of Sale of Goods: Definition and Essentials for contract of sale. Difference between sale and agreement to sell. Conditions and Warranties. Transfer of Ownership. Rights of Unpaid seller and its remedial measures.

UNIT-III

Law of Negotiable Instruments 1881 Definition of Negotiable Instrument. Promissory note, Bill of Exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability. Consumer Protection Act 2019 Definitions, objectives, Redressal machineries. Rights of consumer.

UNIT –IV

Right to Information Act 2005 Definition, Rights to information & obligations of public Authorities Information Commission: Central and State. Power & functions of the Information commission. Appeals and Penalties

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Mercantile Law	Chawla, Garg, and Sareen.	Kalyani Publishers
2	Elements of Mercantile Law	Kapoor N.D.,	Sultan Chand and Sons
3	The Principles of Mercantile Law	Singh Avtar	Sultan Chand and Sons.

4	Business Law	Kucchal, M.C.	Vikas Publishing, House (P) Ltd.
5	Business Law	Maheshwari & Maheshwari	National Publishing House, New Delhi.
6	Business Law	Chadha, P. R.	Galgotia Publishing Company, New Delhi.



Course Code	COM107-18
Course Title	Financial Accounting
Type of Course	CORE-3
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To familiarize the students with the basic fundamentals of the accounting and understand the Accounting mechanism necessary for the preparation of the financial statements.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Book-Keeping. Nature of accounting, Branches of Accounting, Objectives, features and limitation of accounting Users of accounting information, System of Accounting, Accounting Concepts and conventions.

UNIT-II

Accounting Terminology. Basis of Accounting, Accounting standards: concepts, International Financial reporting standards, Accounting Equations. Journal, Ledger and Trial Balance, Subsidiary books.

UNIT-III

Rectification of Errors, Bank Reconciliation Statement. Depreciation- Meaning, Reasons of Depreciation, Accounting entries of Depreciation, Methods of Depreciation: Fixed Instalment Method and Diminishing Balance Method.

UNIT –IV

Bills of Exchange. Final Accounts with adjustments, Self Balancing ledgers. Uses of computer in Accounting.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Accounting	Juneja ,Arora ,Singh	Kalyani Publications, New Delhi
2	Financial Accounting	Jain, Narang	Kalyani Publications, New Delhi
3	Financial Accounting	Tulsian, P. C.	Pearson Publications, New Delhi.
4	Financial Accounting	Maheshwari, S. N.	Vikas Publishing House, New Delhi.

Course Code	ENG121-18
Course Title	Communication Skills-I
Type of Course	AECC-1
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with the art of fluent communication by enhancing their speaking, listening as well as writing skills.

UNIT-I

Basics of Communication skills: communication, Process of communication, Types of communication- verbal and non-verbal communication, channels of communication- upward, downward, horizontal, barriers to communication, role of communication in society.

UNIT-II

Listening skills: Listening process, Hearing and Listening, Types of listening, Effective listening, Barriers of effective listening, Note Taking Reading Skills: Purpose of reading, Process of reading, Reading skills Models and strategies, scanning, skimming, SQ3R, Approaches of reading, Comprehension passages for practice.

UNIT-III

Writing skills: Purpose of writing, Effective writing, Types of writing, Business Correspondence, Precise writing, Memo writing, minutes of meeting.

UNIT –IV

Speaking skills: Speech process, Skills of effective speaking, Role of audience, Feedback Skill, Oral Presentation.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Effective Communication	Rai, Urmila	Himalaya Publication, Mumbai
2	Effective Communication skills	Bhupender Kour	S. K. Kataria and Sons
3	The essence of Effective Communication	Ludlow and Panthon	Vishal Publishing Company
4	Business Communication & Personality Development	Das	Excel Books, Delhi
5	How to Listen Better?	Ahuja Pramila & Ahuja G	Sterling Publication

Course Code	ENG123-18
Course Title	Communication Skills-I (Practical)
Type of Course	AECC-1
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	+2 Commerce
Course Objectives	The objective of this course is to provide the students sufficient practice for speaking and writing English efficiently.

Unit-I

Speaking and Discussion Skills: Oral Presentation, Planning and organizing content for presentation, Use of audio /Visual Aids, Making Slides for presentation , Group Discussion ,Debate, Extempore speaking, Interview Skills, Mock interview, Mock Dialogues (Pair Speaking), Cue Card Speaking, Meeting/ Conferences.

Unit-II

Listening Skills: Listening to any recoded material and asking oral/written questions for listening comprehension. Reading Skills: Active Reading of passages for Reading comprehensions, paraphrase, Summary writing.

Unit III

Writing Skills: Guidelines of effective writing, Paragraph Writing, Email Writing.

Unit-IV

Grammar and Vocabulary: Parts Of Speech, Tenses, GRE words (List of 50 Words).

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Effective Communication	Rai, Urmila	Himalaya Publication, Mumbai
2.	Bhupender Kour	Effectual Communication Skills	S.K. Kataria and Sons
3.	R. Datta Roy and K.K. Dheer	Communications Skills	Vishal Publishing Company
4.	Ludlow and Panthon	The Essence of Effective Communication	Prentice Hall of India

Course Code	EVS101-18
Course Title	Environmental Sciences
Type of Course	AECC-2
L T P	3:0:0
Credits	3:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with their surround natural environment by providing them knowledge about what it constitutes and the problems faced by it in the current scenario.

UNIT-I

Environment Concept: Introduction, concept of biosphere—lithosphere, hydrosphere, atmosphere; Natural resources—their need and types; principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession. Atmosphere: Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures. Hydrosphere: Types of aquatic systems. Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

UNIT-II

Lithosphere: Earth crust, Soil—a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures. Forests: Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban forests, Chipko Andolan. Conservation of Environment: The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems—soil, water, air, wildlife, forests.

UNIT-III

Management of Solid Waste : Merits and demerits of different ways of solid waste management—open, dumping, landfill, incineration, resource reduction, recycling and reuse, vermin composting and vermin culture, organic farming Indoor Environment: Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics. Indoor Environment: Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics. Global Environmental Issues: Global concern, creation of UNEP; Conventions on

climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions. Indian Laws on Environment: Indian laws pertaining to Environmental protection.

UNIT-IV

Environment (Protection) Act, 1986; General information about Laws relating to control of air, water and noise pollution. What to do to seek redressal. Biodiversity: What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002. Noise and Microbial Pollution: Pollution due to noise and microbes and their effects. Human Population and Environment: Population growth and family welfare programme, Human Health, HIV/AIDS, and Human rights. Social Issues: Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation. Local Environmental Issues: Environmental problems in rural and urban areas, Problem of Congress grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Suggested Readings:

S. No	Name	Author(S)	Publisher
1	A Textbook for Environmental Studies	Erach Bharucha	Orient Black Swan
2	A Basic course in Environmental Studies	S.Deswal,A.Deswal	Dhanpat Rai & Co.
3	Perspectives in Environmental Studies	Anubha Kaushik,C.P.Kaushik	New age publishers



SECOND SEMESTER

Course Code	COM102-18
Course Title	Functional Management
Type of Course	CORE-4
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basic Knowledge Business Organisation and management
Course Objectives	The objective of the paper is to familiarize the students with the different aspects of functional departments in the organization.

UNIT-I

Human Resource Management—Meaning, Significance, Scope & Operative Functions. Manpower Planning, Recruitment, Selection & Training, Promotion, Demotion and Transfer, Wages and Salary administration. Performance Appraisal and Worker’s participation in Management.

UNIT-II

Quality of Work Life, Grievance Handling Machinery and Collective bargaining. Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-III

Marketing Management—Concept of Marketing, Marketing Functions, Marketing Research – Meaning and Techniques, Advertising and Salesmanship.

UNIT-IV

Strategic Management: Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Suggested Readings:

S. No.	NAME	AUTHOR(S)	PUBLISHER
1	Management	Stoner, J. Freeman, R. & Gilbert, D.,	Prentice Hall of India
2	Principles of Management (Ascent Series)	Koontz, H	Tata McGraw Hill Publishing
3	Fundamentals of Management: Essential Concepts and Applications	Robbins S.P. & Decenzo D.	Pearson Education
4	Essentials of Management: An International Perspective	Wehrich, H. and Koontz, H.,	Tata McGraw Hill, New Delhi

Course Code	COM104-18
Course Title	Statistics For Business
Type of Course	CORE-5
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basics of statistical application
Course Objectives	To make students familiar with the statistical tools and techniques for application in the business.

UNIT-I

Statistics: Definition, scope, function and its limitations, Collection of data, classification and presentation of frequency distribution. Measures of Central Tendency and Dispersion: Mean, Median, Mode, Geometric Mean and Harmonic Mean, characteristics, applications and limitations of these measures; Measure of variation: Range, Quartile Deviation, Mean Deviation and Standard Deviation.

UNIT-II

Index Numbers: Meaning, Uses and problems in its construction, Methods of construction of index numbers: weighted and unweighted, Test of Adequacy (Time Reversal and Factor Reversal Tests).

UNIT-III

Time series analysis-utility and components, estimation of trend (Graphical method, Semi average method, Moving averages method and method of Least squares (fitting straight lines only). Correlation Analysis: Meaning and its types, methods of studying correlation(Karl Pearson's coefficient of correlation) and Rank correlation coefficient, Concurrent Deviation method.

UNIT-IV

Regression Analysis: Meaning and its uses, Regression Lines and Regression Equations. Probability and Expected Value: Definition, Basic concepts, Types of Probability: Classical Approach, Relative Frequency approach, Subjective Approach to Probability, Theorems of Probability: Addition theorem, Multiplication Theorem, Conditional Probability, Baye's Theorem. Combinations and Permutation.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Statistics ,Theory, Methods & Application	Sancheti, D.C. and Kapoor V.K.	Sultan Chand & Sons, Delhi, 2000.
2	Introduction to Statistics,	Hooda, R.P.	Macmillan, New Delhi, 2002.
3	Basic Statistics for Economists	Aggarwal S.C. & Rana R.K	V.K. India.
4	Statistical Methods	Gupta S.P.	S .Chand & Sons, New Delhi

Course Code	COM108-18
Course Title	Advanced accounting
Type of Course	CORE-6
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basics of accounting information
Course Objectives	To make students understand the accounting practices followed under different business structures.

UNIT-I

Introduction: Nature of financial Accounting - scope – objects –limitations, Partnership: Admission, Retirement and Death of a partner.

UNIT-II

Partnership: Dissolution, Insolvency of partners, Joint-Venture: Meaning, types, determination of profits under different methods.

UNIT-III

Consignment accounts: Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee. Voyage Accounts-Meaning, accounting treatment in case of complete voyage & incomplete voyage.

UNIT-IV

Branch Accounts- Features – Objects- Types of branches –Dependent branches – Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Accounting	Sehgal, Ashok & Deepak	Taxman's Allied Services. (Latest Edition)
2	Financial Accounting	Maheshwari, S. N.	Vikas Publishing House. (Latest Edition),
3	Advanced Accounts	Shukla M.C. & Grewal T.S	S. Sultan & Sons publishing House
4	Advanced Accounting	Maheswari S.N.	Vikas Publishing House.

Course Code	COM224-18
Course Title	Risk Management
Type of Course	Core- 7
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basic knowledge of Business Risk
Course Objectives	The objective of the course is to acquaint the students with the knowledge of various risks to the business and industry and help them to acquire skills in Risk management.

Unit-I

Introduction to risk management- elements of uncertainty peril, hazards – types, risk management process- definition, types and various means of managing risk – limitations of risk management.

Unit-II

Sources of risk and exposure, pure risk and speculative risk, acceptable and non- acceptable risks, static and dynamic risk, various elements of cost of risk.

Unit-III

Corporate risk management, riskiness of returns, -approaches and processes of corporate risk management, management of business risk, currency and interest rate risk, assets and liability management, - guidelines and tools of risk management.

Unit-IV

Derivatives as risk management tools, features of hedging, forward, future, options and swaps. Classification of derivatives, important features of derivatives. Hedging risks with currency and interest rate futures, index future and commodity futures. Fundamental concepts of options and hedging and risk management with options, Fundamentals of currency and interest rate swaps- risk management with swaps, Fundamental concepts of VAR approach and insurance.

Suggested Readings:

S. No.	NAME	AUTHOR(S)	PUBLISHER
1.	Risk Management	Aramvalarthan	I.K. International Publishers
2.	Risk Management: Challenge and Opportunity	Michael Frenkel, Ulrich Hommel, Markus Rudolf	Springer Science & Business Media
3.	Risk Assessment and Risk Management	Ronald E. Hester, Roy M. Harrison	Royal Society of Chemistry

Course Code	ENG114-18
Course Title	Communication Skills-II
Type of Course	AECC-4
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	Basics of communication fundamentals
Course Objectives	The students will be able to master four skills namely listening, speaking, reading and writing.

UNIT-I

Reading Skills: Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for information given and implied; Inferential reading, critical reading and interpretation; connotation and understanding tone; paraphrasing, gist and central idea;

Activities:

- a) Active reading of learned passages on academic and professional topics
- b) Short comprehension questions on implied meanings
- c) Reading outcome including paraphrasing and summary writing.

UNIT-II

Writing Skills: Guidelines for effective writing; writing styles for paragraphs/ short essays of expository and argumentative nature; academic and technical reports, style, arrangement, variety of illustrations, diagrams, tables, charts etc., main section, appendices, conclusion, list of references; outline, synopsis, revision.

Activities:

- a) Writing of paragraph/ short essay on learned and professional topics
- b) Organising ideas/ arguments in a logical order
- c) Writing a brief report on the given data, diagram, chart etc.

UNIT-III

Listening Skills: Barriers to listening; effective listening skills; feedback skills. Attending telephone interviews; transcoding and note taking.

Activities: a) Listening exercise – Listening to Conversation, News/TV, group discussion, long speech b) Making notes on conversation, group discussion and lectures.

UNIT-IV

Speaking and Discussion Skills: Components of an effective talk/ presentation; planning and organizing content for a talk/ presentation, use of visual aids, effective speaking skills, discussion skills. Activities: a) Making presentation to a group on a given topic. b) Participating in a group discussion. c) Making slides for PowerPoint presentation or other audio-visual aids.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Oxford Guide to Effective Writing and Speaking	Seely, John	Oxford
2	A Course in Listening and Speaking-I	Sasikumar V.	Foundation Books
3	The Written Word	Singh Vandana R.	Oxford
4	Developing Communication Skills	Menon Krishna and Bannerjee Meera	Macmillan
5	Business Communication; Theory	Samantray Swati and Bhushan R.D.	Sultan Chand
6	Business Communication: Techniques and Methods	Juneja Om and Majumdar Aarti	Orient Blackswan
7	Spoken English: A Foundation Course (Part I and II)	Sadanand Kamlesh and Punitha Sushila.	Orient Blackswan



THIRD SEMESTER

Course Code	COM201-18
Course Title	Cost Accounting
Type of Course	CORE-7
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basics of accounting information
Course Objectives	To develop students' knowledge of Cost Accountancy to help them understand the basics of the subject

UNIT-I

Introduction: Meaning, Nature, Objectives of Cost accounting. Difference between financial, cost and management accounting. Cost Sheet. Elements of cost.

Material Cost: Introduction. Accounting and control of purchase, storage and issue of materials (including methods of pricing of material issue). Techniques of material cost control.

UNIT-II

Labour cost: meaning, components of labour cost. Accounting and control of idle time, overtime and labour turnover. Methods of wage payments. Overhead: Classification, allocation, apportionment and absorption.

UNIT-III

Reconciliation of cost and financial accounts.

Methods of costing: Job, Batch, contract and process costing (including joint and bye products).

UNIT-IV

Cost control tools: Marginal costing and its applications. Budgetary control. Standard costing and variance analysis.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Cost Accounting	Jawahar Lal	Tata Mc Graw Hill
2.	Cost Accounting	D.K.Mittal/Luv Mittal	Galgotia Publishing Company
3.	Cost Accounting	Dr. T.R. Sikk	Sharma Publications
4.	Cost Accounting	M.N. Arora	Vikas Publishing House

Course Code	COM203-18
Course Title	Corporate Law
Type of course	CORE-8
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of commercial and labor laws
Course Objectives	To impart understanding of Corporate Law.

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies- One Person Company (OPC), Limited Liability Partnership (LLP), Small Company association not for profit, illegal association. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT-II

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, Demat of share, transmission of shares, buyback. Members and shareholder– their rights and duties.

UNIT-III

Shareholders meetings, kinds, convening and conduct of meetings, Corporate Social Responsibility.

UNIT-IV

Management – Directors, classification of directors, dis-qualifications, appointment, legal position, Powers, Liability and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Suggested Readings:

S.No.	Author(S)	Title	Publisher
1	Sharma J. P	An Easy Approach to Corporate Laws	Ane Books Pvt Ltd, New Delhi
2	Ramaiya, A.	A Ramaiya's Guide to Companies Act	Lexis Nexis Butterworths Wadhwa
3	Singh, Harpal	Indian Company Law	Galgotia Publishing, Delhi

Course Code	COM205-18
Course Title	Corporate Accounting
Type of course	CORE-9
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of financial accounting
Course Objectives (CO)	To provide knowledge about basic corporate accounting with the relevant accounting standards.

UNIT –I

Shares Capital:-Types of share capital, Issue of shares, under and over subscription of shares, forfeiture of shares, Pro-rata allotment. Reissue of forfeited shares. Buy-Back of Shares, Rights and Bonus issue of shares. Issue and redemption of preference shares. Debentures: concept, types, issue and treatment of discount, Issue for consideration other than cash and as collateral security, SEBI guidelines for redemption of shares. Redemption of Debentures: Methods of redemption, sources of redemption.

UNIT- II

Profit and loss prior to incorporation: meaning, nature of profit or loss prior to incorporation, ascertainment of profit or loss prior to incorporation. Final accounts of companies; meaning, contents, types and limitations of financial statements, preparation of financial statements as per schedule VI of companies act, 2013.

UNIT–III

Valuation of Goodwill: meaning, features and types of goodwill, need for valuation goodwill, factors to be considered in valuation of goodwill, methods of evaluation of goodwill. Valuation of Shares: concept, factors affecting valuation of shares, methods of valuation of shares.

UNIT-IV

Reconstruction of Companies: meaning, types and methods of reconstruction, External and Internal (Including reconstruction schemes). Amalgamation: Concept and meaning, types of

amalgamation, methods of Accounting for amalgamation and treatment as per AS: 14, Liquidation of companies: preparation of statement of affairs and deficiency account, liquidator's final statement of account, list B contributories.

Suggested Readings:

S.No.	Title	Author (S)	Publisher
1	Advanced accounts	R.L. Gupta and M. Radhaswamy	Sultan Chand
2	Corporate Accounting	T.S. Reddy and A. Murthy	Margham Publications, Chennai
3	Corporate Accounting	Maheshwari S.N., and Maheshwari S.K	Vikas Publication, New Delhi
4	Corporate Accounting	Shukla, M.C., Grewal T.S. and Gupta S.C	S. Chand and Co., New Delhi
5	Advanced accounts	Sehgal A. and Sehgal D	Taxman Publications Pvt. Ltd., New Delhi

Course Code	COM207-18
Course Title	Consumer Behaviour
Type of course	Core-10
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basic knowledge of management
Course Objectives (CO)	The purpose of this course is to introduce students to consumers, consumer behaviour in the market place and their impact on marketing strategy.

UNIT-I

Introduction to Consumer Behaviour; Consumer Behaviour and Marketing Strategy. Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.

UNIT-II

Personality and Consumer Behaviour: Definition of personality; Theories of personality Personality and consumer diversity; Self concept and self image.Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk.

UNIT-III

Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning. Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

UNIT-IV

Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Consumer Behaviour	Loudon and Bitta	Tata McGraw Hill.
2	Consumer Behaviour	Bennet and Kassarian	Prentice Hall of India
3	Consumer Behaviour	Schiffman and Kannak	Pearson Education
4	Consumer Behaviour	Batra and Kazmi	Text & cases, Excel Books



FOURTH SEMESTER

Course Code	COM202-18
Course Title	Management Accounting
Type of Course	CORE-10
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basics of financial accounting
Course Objectives	To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

UNIT-I

Introduction to management accounting: Meaning, objectives, nature and scope of management accounting, Role and Responsibilities of Management Accountant. Relationship between financial accounting, cost accounting and management accounting, Recent Trends in Management Reporting.

UNIT-II

Analysis and Interpretation of financial Statement: Nature of Financial Statements. Concept of financial analysis, tools of financial analysis- comparative statements, common size statements, trend analysis. EBIT-EPS Analysis. Ratio Analysis: Meaning, importance, utility of ratios, classification of ratios, calculation, interpretation and limitations of Ratios.

UNIT-III

Fund Flow Statements : Meaning and concept of fund-Flow of Fund –Preparation of Fund flow statements – uses and significance. Cash Flow Statement : meaning and concept, Difference between fund flow statement and cash flow statements, uses and significance, Preparation of cash flow statements as per AS-3 Norms Part – II.

UNIT-IV

Management Audit and reporting: Concept, Scope and Object of Management Audit. Requirements of a good report, kinds of reports, principles of good reporting system, drafting of reports under different situations.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Management Accounting	Maheswari Dr. S.N	Vikas Publications
2.	Management Accounting	Pandey	Vikas Publications
3.	Introduction to Management Accounting	Horn gren, Sundem & Stratton	Prentice Hall India
4.	Financial Statement Analysis	Foster	Pearson.

Course Code	COM204-18
Course Title	Banking and Insurance
Type of course	CORE-11
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of banking and insurance.
Course Objectives (CO)	To acquaint the students with Indian Banking Sector and Insurance industry.

UNIT-I

Indian Banking System: Introduction, Role of commercial banks in economic development, Types of Banks, Functions of Commercial Banks. The Reserve Bank of India: Organization and Management, Functions of RBI, Overview of Monetary Policies of RBI.

UNIT-II

Reforms in Indian Banking: Overview of the reforms, Recommendations of Narasimham Committee, Capital Adequacy Ratio (CAR), Revised NPA Norms, Grievance Mechanism and Impact of Reforms.

UNIT-III

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT), Cheque Truncation System, Challenges faced by Indian Banking and Recent RBI Guidelines on Internet Banking.

UNIT-IV

Insurance: Overview to the concept of Insurance, Nature of Insurance, Functions of Insurance, Types of Insurance, Importance of Insurance, Principles of Insurance Contract-Features of Life and Non-life Insurance. Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Insurance Principles & Practice	M N Mishra & S B Mishra	Sultan Chand and Sons.
2	Insurance Theory and Practice	Nalini Prava Tripathy and Prabir Pal	Prentice Hall India.
3	Emerging Trends in the Banking Sector	Mittal R.K., Saini A.K. & Dhingra Sanjay	Macmillan, New Delhi.
4	. Banking Law and Practice	Maheshwari, S.N. and Maheshwari S.K	Kalyani Publishers, New Delhi

Course Code	COM206-18
Course Title	Direct Tax Laws
Type of course	CORE-12
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of Taxation laws
Course Objectives (CO)	The objective of the course is to impart basic knowledge of the provisions of direct tax laws in India.

UNIT – I

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment.

UNIT -II

Residence status & Tax Liability (Basis of Charge), Capital & Revenue. Exempted Incomes, Income from Salaries; allowances and perquisites, Income from House Property. Profits and Gains of Business and Profession including Depreciation.

UNIT – III

Capital gains, Income from Other Sources. Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

UNIT –IV

Assessment of Individual, Assessments of HUF, Association of Persons & Firm, Income Tax Authorities, Procedure of Assessment.

Suggested Readings:

S.No.	Title	Author(s)	Publisher
1	Students' Guide to Income Tax	Dr. Vinod K. Singhanian & Dr. Monica Singhanian	Taxmann Publications, New Delhi
2	Income Tax Law and Accounts	Dr. H. C. Mehrotra & Dr. S.P. Goyal	Sahitya Bhawan Publications, Agra
3	Income Tax	Dr. Garish Ahuja & Dr. Ravi Gupta	Bharat Publications, New Delhi

Course Code	COM208-18
Course Title	Business Economics-I
Type of Course	Core-14
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To facilitate the students to learn the concepts of economics and apply them in real life situations.

UNIT-I

Introduction of Economics: Meaning Types, scope of economics, nature of micro economics. Law of Demand, Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, law of diminishing marginal utility, marginal utility of money, law of equi – marginal utility, derivation of demand curve with help of utility analysis, criticism of utility analysis Conditions of consumer equilibrium in single commodity & several commodity cases. Elasticity of demand: concept & its determinants, degrees of price elasticity, methods of price elasticity of demand, importance of price elasticity of demand, income elasticity of demand & its degrees, cross elasticity of demand and its measurement, practical problems.

UNIT-II

Supply: Concept, difference between Supply and quantity supplied, determinants of Supply, supply schedule and its types, supply curve and its types, law of supply, change in Supply due to price and other than price. Elasticity of Supply: concept and its measurement. Theory of production: concept, Law of variable proportions. Indifference curve analysis: concept, indifference schedule, indifference map, marginal rate of substitution, properties of indifference curve, budget line, consumer equilibrium approach with indifference curve approach. Change in equilibrium under income, price and substitution effects in indifference curve approach.

UNIT-III

Theory of costs: meaning, money and real cost, explicit and implicit costs, fixed and variable costs, total, average and marginal costs, sunk cost, Relation between TC, FC, VC, Relation between Marginal and average cost. Theory of Revenue: concept, Total revenue, average revenue and marginal revenue, relation between TR, AR & MR. Theory of Rent: Meaning and types, Ricardian and

modern theory of rent, determination of rent, quasi Rent. Theory of wages: Concepts and types of wages, Modern theory of wages.

UNIT –IV

Theory of Interest: Meaning and causes of difference in interest rates, determination of interest under liquidity preference theory. Price determination under various market conditions: Perfect Competition: Features and equilibrium of firm and industry under perfect competition (short run and long run). Monopoly: Features, price and output determination under monopoly (short run and long run). Monopolistic Competition: Features, price and output determination under monopolistic competition (short run and long run).

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Modern Micro Economics	Koutsoyiannis A	Macmillan, New Delhi.
2	Advanced Economic Theory	S.Chand & Co.,New Delhi.	Ahuja H.L
3	Micro Economics Theory	Jhingan M.L.	Vrinda Publications.
4	Micro Economics	Lekhi R.K. & Kaur Charanjit Kaur	Kalyani Publications, New Delhi.



SEMESTER FIFTH

Course Code	COM301-18
Course Title	Financial Management: Concepts and Techniques
Type of course	Core-15
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of finance
Course Objectives	To impart understanding of Financial management.

UNIT – I

Introduction- Meaning, Nature, Scope and Objective of Financial Management, Role of Finance Manager. Capital Budgeting Decision- Definition, Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return (ARR), Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk–Certainty Equivalent Approach and Risk– Adjusted Discount Rate.

UNIT- II

Financing Decision- Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital,

UNIT – III

Capitalization (Over and Under), Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure, Leverage-Operating and Financial Leverage Dividend Decision: Theories of Relevance and Irrelevance of Dividend Decision for Corporate Valuation–Walter’s Model, Gordon’s Model, MM Approach, Cash and Stock Dividends, Dividend Policies in Practice.

UNIT– IV

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Factors affecting Working Capital Estimation, Risk Return Trade off.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Financial Management	I M.Pandey	Vikas Publishing House, Delhi
2	Financial Management	Khan MY, Jain PK	Tata McGraw Hill, New Delhi
3	Financial Management and Policy	Van Horne, James G.	Prentice Hall, Delhi



SEMESTER SIXTH

Course Code	COM302-18
Course Title	Introduction to GST
Type of course	CORE-16
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of Taxation information
Course Objectives (CO)	To impart the students to acquire the knowledge of Indirect Tax Laws prevailing in India.

UNIT-I

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration of dealers.

UNIT-II

Levy and collection: Payment of tax , Interest and Amounts, TDS and Tax at source, valuation in GST (basics), Tax invoice, credit and debit notes. Classes of officers under GST, their appointment and powers, Inspection, Search, Seizure and Arrest.

UNIT-III

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST; Input tax credit.

UNIT-IV

Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system, GST suvidha provider. Recent amendments in GST Bill.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	GST Ready Reckoner	CA Kesha R Garg	Bharat Law House, Delhi
2	GST Ready Reckoner	V. S. Datey	Taxmann
3	Goods and Services Tax (GST) in India	<u>B. Viswanathan</u>	New Century Publications



SKILL ENHANCEMENT-1

Choose Any one of the Following: Skill Enhancement-1

Course Code	COM217-18
Course Title	E-Commerce
Type of Course	SE-1(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of commerce
Course Outcome (CO)	It explains the main concepts related to e-commerce. Enable students to understand the enabling technologies for e-commerce.

UNIT I

Introduction to E-Commerce: Meaning , Definition, Scope of Ecommerce, E- commerce v/s Traditional Commerce-,E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce infrastructure. Business models of E – Commerce: Business to Business – Business to customers– Customers to Customers - Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

UNIT II

E-commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce, E-Commerce in Perspective. Business Strategy in an Electronic Age: Supply Chains, Inter Organizational Value Chains, Competitive Strategy, Competitive Advantage using E - Commerce, Business Strategy, Introduction to Business Strategy, Strategic Implications of IT, Technology, Business Environment, Business Capability, Exiting Business Strategy, Strategy Formulation & Implementation Planning, E-Commerce Implementation, E-Commerce Evaluation, Electronic Data Interchange (EDI). Multi – Media & E-commerce; push & pull technologies, alternative methods of customer communication.

UNIT III

Introduction to HTML: HTML Fundamentals HTML Browsers, HTML tags, Elements and Attributes, Structure of HTML code, Lists , Ordered List , Unordered List Definition, List Nesting List ,Block Level Tags ,Block formatting, Heading, Paragraph, Comments, Text alignment, Font size , Text Level Tags , Bold, Italic, Underlined, Strikethrough, Subscript, superscript , Inserting graphics, Scaling images, Frameset, Forms. Web – site Design: Role of web – site in B2C e-commerce; web-site strategies & web-site design principles; push & pull technologies, alternative methods of customer communication.

UNIT IV

Internet and Extranet: Automotive Network Exchange, The Largest Extranet, Architecture of the Internet, Intranet and Extranet. Electronic Payment Systems : Electronic Payments & Protocols, Security Schemes in Electronic payment systems, Electronic Credit card system on the Internet,

Electronic Fund transfer and Debit cards on the Internet, Stored – value Cards and E- Cash, Electronic Check Systems, Prospect of Electronic Payment Systems, Managerial Issues.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	E-Commerce	David Whiteley	Tata McGraw Hill
2	Electronic Commerce	Eframi Turban, Jae Lee, David King	Pearson Education
3	E-commerce	Laudon, K.C. and Traver, C.G	Prentice Hall



Course Code	COM219-18
Course Title	Emerging trends in Commerce
Type of Course	SE-1
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To impart the students to attain fundamental knowledge of different issues faced in progress and prospects of commerce in India.

UNIT-I

Foreign Direct Investment: Introduction, Meaning and Concepts, Historical perception, Incentives for Attracting Foreign Capital, Advantages and disadvantages, Role of Department of Industrial Policy and Promotion (DIPP) in FDI policy formulation. Difference between FDI and Foreign Portfolio Investment (FPI). “Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.

UNIT-II

Technology and AI in Commerce: Features, Impact, Management and Status of Technology with special emphasis on artificial Intelligence(AI) and Impact of Technology on Commerce in India. International Finance: Introduction, Meaning, Importance of International Finance, Sources of International Finance, Meaning and Importance of External Commercial Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR). Foreign Currency Commercial Bonds(FCCBs): Meaning, Features, Its role in Indian scenario and disadvantages (FCCBs), Meaning and Importance of External Commercial Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).

UNIT-III

Infrastructure: Importance of Infrastructure growth- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models, Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs). Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India.

UNIT-IV

Non Performing Assets: Meaning, Reasons behind increase of NPA issues in India, its impacts on banks and financial institutions Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India, Role of Insolvency and Bankruptcy code, Importance, Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.

Suggested Readings:

S.No.	Name	Author(s)	Publisher
1	Indian Economy	Datt and Sundhara	S. Chand and Co. New Delhi
2	Indian Economy	M.B. Shukla	Taxman Publication, New Delhi
3	Financial Markets Institutions and Financial Services	C Gomez	Prentice-Hall
4	My Indian Financial Systems	Khan	Tata Mcgraw Hills India

Choose Any one of the Following: Skill Enhancement-2

Course Code	COM216-18
Course Title	Computer Application in Business
Type of Course	SE-2(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of Computer
Course Objectives	This course will enable the student to familiarize with concept of fundamental IT and its applications

UNIT – I

Basic Concepts : Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor made software.

UNIT – II

Internet: Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines. Presentation Software: Creating a presentation; Editing, Sorting, Layout, Set-up row, Rehears timing

UNIT – III

Word Processing: Introduction to word Processing; Word processing concepts, Working with word document, Opening an existing document/creating a new document; Saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup

UNIT – IV

Spreadsheet concepts; Creating a workbook, saving a workbook, editing a work book, inserting, deleting worksheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Mathematical ROUND ALL, SUM, SUMIF, COUNT, COUNTIF ; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.; Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Computer Fundamentals	Pradeep K. Sinha, Preeti Shina	BPB Publications
2	Computers	Larry long & Nancy long	Prentice Hall

Course Code	COM218-18
Course Title	Tally Computer based Accounting Software
Type of Course	SE-2(b)
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	Basics of accounting information
Course Objectives	This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.

UNIT – I

Introduction to Accounting, Accounting as an Information System, Accounting concepts and conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerised Accounting systems.

UNIT – II

Introduction to Tally ERP 9: Components of gateway of tally, creating a company, selecting and shutting a company, altering details of a company, features and configurations. Ledgers and Groups: Creating a chart of accounts, ledger and group creation. Inventory Masters: Creating inventory masters, displaying and altering inventory. Voucher entry and Invoicing: Creating a new voucher type, entering inventory details in accounting vouchers, creating an account invoice.

UNIT- III

Generating reports in Tally ERP 9: Financial statements, accounting books and registers, inventory books and reports. Cost centres and Cost Categories: Creating cost categories and cost centres, applying cost centres to ledger accounts, cost centre reports. Order Processing and Pre-Closure of Orders: purchase order processing, sales order processing, view order details, pre-closure of orders

UNIT- IV

Banking: Preparation of bank reconciliation statement. Accounting for Depreciation: Charging depreciation on assets, sale of depreciated assets. Advanced features in Tally ERP 9: export and import of data, backup and restore, multi currency

Create Company and Activate GST in Company Level, Creating Master and Set GST Rates, Creating Tax Ledgers, Recording GST Sales and Printing Invoices, Recording GST Interstate Sales and Printing Invoices

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Implementing Tally ERP 9	Nadhani K.K:	BPB Publications, New Delhi
2	Computerised Accounting and Business Systems	Sharma Neeraj	Kalyani Publishers, Ludhiana.
3	E-Accounting: Theory and Practice	Sharma Neeraj	Regal Books Publications, New Delhi (In press).



Choose Any one of the Following: Skill Enhancement-3

Course Code	COM317-18
Course Title	Business Marketing
Type of Course	SE-3(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of marketing information
Course Objectives	The course aims at making the students understand concepts, processes and techniques of managing the marketing operations of a firm with a view to better understand the complexities associated with the marketing function.

UNIT-I

Introduction to marketing- meaning, nature and scope of marketing, marketing philosophies, marketing management process, concept of marketing mix. Market analysis-understanding marketing environment, consumer and organization buyer behaviour, market measurement and marketing research, market segmentation, targeting and positioning.

UNIT-II

Product planning and pricing- product concept, types of products, major product decisions, brand management, product life cycle, new product development process, pricing decisions, determinants of price, pricing process, policies and strategies.

UNIT-III

Promotion and distribution decisions- communication process, promotion tools- advertising, personal selling, publicity and sales promotion, distribution channel decisions- types and functions of intermediaries, selection and management of intermediaries. Marketing organization and control- organizing for marketing, marketing implementation & control, ethics in marketing.

UNIT-IV

Emerging trends and issues in marketing- consumerism, rural marketing, societal marketing, direct and online marketing, and green marketing, retail marketing, customer relationship management.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Basic Marketing	William D. ,Perreault and McCarthy Jr, E. J	Tata McGraw Hill, New Delhi
2	Marketing Management: Analysis, Planning, Implementation & Control.	Kotler, P	Prentice Hall of India, New Delhi
3	Marketing Management	Czinkota & Kotabe	Vikas Publishing, New Delhi
4	Marketing Management	Michael, J. E.,Bruce, J.W, and William, J.S.	Tata McGraw-Hill, New Delhi
5	Marketing Management: Planning, Control, New Delhi	Ramaswamy, V.S. and Namakumari, S	MacMillan Press, New Delhi



Course Code	COM319-18
Course Title	Personnel Management
Type of Course	DSE-2
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of management principles
Course Objectives (CO)	To familiarize students with the concepts of Human resources in the organization and their roles in the Business Concerns.

UNIT-I

Human Resource Management : Meaning, Definition, Scope of HRM, Objectives and functions of HRM, Role and qualities of HRM Manager, HRM Policies and Principles, HRM Model. Human Resource Planning: Importance of Human Resource Planning, Contemporary Challenges in Human Resource Planning, Factors affecting HRP, HRP Process, Approaches to HRP, Evaluating Effectiveness of HRP, Methods of HRP.

UNIT-II

Human Resource Procurement : Recruitment, Selection and Placement. Human Resource Training: Training, Methods of Training, Evaluating Training Effectiveness, Managerial Development methods for developing managers.

UNIT-III

Performance Appraisal: Performance Appraisal: Meaning, Purpose, Essentials of effective Performance Appraisal system, Various Components of Performance Appraisal, Methods and techniques of Performance Appraisal. Employee Remuneration: Concept, Objectives, Factors Influencing Employee Remuneration, Remuneration methods, Challenges of remuneration; Incentives: Concept, Importance and Types. Fringe Benefits – Meaning, Types and administration of Benefits.

UNIT-IV

Human Resource Discipline: Discipline meaning and importance. Disciplinary action dismissal and retrenchment, various workplace safety and health issues and management of these issues. Human Resource Redesigning: Work Redesigning, Job enlargement, Job relation, Job evaluation, job satisfaction-importance and measurement, Work Life Balance.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Principles of Personnel Management	Edwin B.Flippo	Mcgraw Hill
2	Human Relations at work.	Keith Davis	Mcgraw Hill
3	Personnel Human Resource Management	Robert L. Mathis and John H.	West Pub. Co.,



Choose Any one of the Following: Skill Enhancement-5

Course Code	COM320-18
Course Type	SE-5(a)
Course Title	E-Marketing
Type of Course	UG
L T P	4:0:0
Credits	4:0:0
Course Prerequisite	Basic knowledge of marketing management.
Course Objectives	To provide a thorough understanding of the principles and practices associated with using the internet to market goods and services. It explores how the internet can be used effectively to enhance marketing activities of corporate enterprises, non-profits and government agencies.

Unit I

Introduction: Concept, nature and importance of e-marketing; E-marketing versus traditional marketing; Issues, challenges and opportunities for e-marketing; Reasons for growth of e-marketing; Tools and techniques of e-marketing—advantages and disadvantages; e-marketing situations. E-Marketing Management: Segmentation, targeting and positioning; E-marketing mix; E-marketing and customer relationship management – concept and scope; E-customers and their buying process; E-marketing and customer loyalty and satisfaction; Communities and social networks.

Unit II

Internet Marketing: Concept and role of internet marketing; Search engine optimization – functions, type of traffic, keywords and steps in search engine optimization; Internet advertising – types and tracking ROI; Online PR, News and Reputation Management; Direct marketing –scope and growth; E-mail marketing; Social Media Marketing: Concept and tools; Blogging – benefits, types; Video-marketing for business purpose – tools and techniques; Pay per click marketing; Issues and challenges. E-payment systems: Payment gateways; use of Debit and credit cards; Mobile Marketing Trends and terminologies; Benefits and applications of mobile and smart phone applications; M-commerce.

Unit III

Introduction to Internet age and marketing, marketing in an information-intensive environment, Customer behavior in the future, the internet and international marketing Implications of the Internet age for marketing, implications of the Internet for Consumer Marketing, Data mining in marketing

Unit IV

Improving marketing productivity in the Internet Age, product innovation in the Internet age, developing products on Internet time, Reinter mediation and disintermediation in the internet age, pricing in the internet age, advertising in the internet age, sales and customer and customer service in the internet age, building meaningful relationships through dialogue

Suggested Readings:

S. No.	NAME	AUTHOR(S)	PUBLISHER
1	Internet Marketing	Sheth, Jagdish N. and Krishnan,V	Harcourt College Publishers
2	Internet marketing: strategy, implementation and practice	Chaffey,Dave and Mayer, Richard	Financial Times Prentice Hall
3	Business to business Internet marketing	Barry Silverstein	Jim Hoskins Publishers

Course Code	COM322-18
Course Title	Contemporary Accounting
Type of course	SE-5(b)
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of accounting
Course Objectives	To acquaint the students with the knowledge of auditing practice.

Unit – I

Emergence of contemporary issues in accounting- Influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting– Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting –Appraisal of Various Human Resource Valuation Models, Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

Unit- II

Price Level Accounting: Methods, Utility and Corporate Practices. Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting, Corporate Social Reporting in India.

Unit – III

Recent Trends in the Presentation of Published Accounts, Reporting by Diversified Companies. Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India Basel II and III Norms

Unit – IV

Accounting for Leases, Earning Per Share and Accounting for Intangibles. Contemporary Issues in Management Accounting: Target Costing, ABC Costing

Suggested Readings:

S.No.	Author(S)	Title	Publisher
1	Shashi K Gupta	Contemporary issues in Accounting	Kalyani publishers
2	Juneja & Bagga	Accounting for Mgt. & IT	Kalyani publishers
3	Lal, Jawahar and Lele, R.K.	Contemporary Accounting Issues	Himalaya Publishing House
4.	Lal, Jawahar	Corporate Financial Reporting	Taxman.

Choose Any one of the Following: Generic Elective-1

Course Code	COM221-18
Course Title	Business Economics-II
Type of Course	GE-1(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of economic application
Course Objectives	To understand macroeconomics and differentiate between micro economics and macroeconomics.

UNIT-I

Macro Economics: Meaning, Features, Scope and importance. Differentiate between micro economics and macro economics. National Income: Meaning, concept, method and problems in the measurement of national income particularly in UDC's.

UNIT-II

Determination of Income and Employment: Classical theory and Keynesian theory, Says Law of Market, Effective demand. Principle of Effective Demand: Aggregate demand price, Aggregate supply price, Determination of effective demand, Importance of effective demand, Repudiation of Say's law and Full Employment Theory.

UNIT-III

Consumption Function: Meaning, Importance and Determination of consumption – subjective and objective. Keynes Psychological Law of Consumption. Investment: Concept, types, and determinants. Net present value and Marginal efficiency of capital. Marginal Efficiency of Investment (MEI); Relation between MEC and the MEI.

UNIT-IV

Working of Multiplier: Static and Dynamic, Accelerator, Interaction between Multiplier and Accelerator. Inflation: Meaning, types and theories (Demand pull and Cost push), Consequences and Cures of inflation. The Phillips curve: The short-run relationship between unemployment and inflation, Business Cycles: Meaning of business cycles (economic fluctuations), Phases of a typical business cycle: Recovery; prosperity; recession, and depression, Counter cyclical measures, Fiscal and Monetary Policies: Objectives, tools and policy measures in developing countries.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Macro Economics :Theory and Policy	Aukley , G.	Macmillan , New York.
2	Macro Economics	Eugene Diulio	Tata McGraw Hills, Publishing, New Delhi.
3	Macro Economics analysis	Shapiro, E.	Galotia Publications, New Delhi.
4	Business Economics–II	Saleem , M	Kalyani Publisher, Ludhiana.
5	Macro Economics	Lekhi, R.K and Kaur C .	Kalyani Publisher, Ludhiana
6	Macro Economics	Lekhi , R.K.	Kalyani Publisher, Ludhiana .



Course Code	COM223-18
Course Title	Financial Reporting Analysis
Type of Course	GE-1(b)
L T P	4:0:0
Credits	4:0:0
Course Prerequisite	Basic knowledge of financial accounting and ratio analysis.
Course Objective	To understand, analysis and interpret the basic framework of Financial Reporting.

UNIT I

Basics of Financial Reporting: Purpose of financial reporting, users of financial reports, conceptual framework for financial, Reporting, accounting standards in India and IFRS (Basic Framework).

UNIT II

Understanding Financial Statements, Structure of Financial statements; Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), Statement of Cash Flows (Cash flows statement). Additional Disclosure Required: Need for additional statement, Auditor report, Director report, Funds Flow statement, Electronic Dissemination, Corporate disclosures

UNIT III

Elements of Financial Statements, Inventories, Receivables, Assets (Fixed Tangible, intangible), Leases, Revenue, Income Tax, Retained Earnings.

UNIT IV

Analysis and Interpretation of Financial Statements, Ratio analysis: Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common size Analysis (Vertical and Horizontal Analysis). Expanded Analysis; Financial Ratio used in Annual Reports, Managements use of Financial analysis, Graphing Financial Information.

Suggested Readings:

S.No.	Author(S)	Title	Publisher
1	Lal, Jawahar	Corporate Financial Reporting; theory	Taxmann Applied Services, New Delhi

		&Practice	
2	Singh N.T.and Aggrwal.P	Corporate Financial Reporting in India	Raj Publications



Choose Any one of the Following: Generic Elective-2

Course Code	COM324-18
Course Title	Indian Economy
Type of course	GE-2(a)
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic knowledge of Economic issues of India
Course Objectives	To impart understanding of Indian Economy.

Unit – I

State of Indian Economy at the time of Independence, Nature of Indian Economy, Agricultural role in Indian Economy (Contribution to GNP, employment, etc.,) Problems of low productivity, Land Reforms, need and scope.

Unit- II

Features and Appraisal of Economic Reforms Programme, Comparing Development Experience of Economies of India and China, National Income of India - Estimates, Inter regional Variations in National Income, Demographic Features of Indian Population, Demographic Dividend.

Unit – III

Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt. Capital Market: Growth, Problems and Reforms since 1991.

Unit – IV

External Sector: Contemporary Problems of India's International trade. Balance of Payments Position, Foreign Trade Policy. Economic Planning in India -Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog.

Suggested Readings:

S.No.	Author(S)	Title	Publisher
1	PK Dhar	Indian Economy	Kalyani publishers
2	Rudradutt & Sundram	Indian Economy	S Chand & Co.
3	Mishra & Puri	Indian Economy	Himalaya Publishing House

Course Code	COM326-18
Course Name	Supply Chain Management
Type of course	GE-2(b)
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic Knowledge of Management
Course Objectives (CO)	To impart knowledge and understanding to students on Supply Chain Management and its relevance to today's business decision making.

UNIT-I

Supply Chain definition, Objectives – Types, Various definitions Drivers, Need for SCM, SCM as a profession, SCM decisions and skills, Strategy formulation in SCM, Value in Supply Chain, Tradeoffs, CRM Strategy relationship matrix.

UNIT-II

Strategic Sourcing, Source evaluation, collaborative perspective, Buyer, Supplier Relationship, Partner Selection, develop of Partnership, importance of inventory, imbalances, uncertainties, inventory costs, inventory turnover ratio.

UNIT-III

Transportation Selection, Tradeoff, modes of transportation, models for Transportation and distribution, factors affecting network effectiveness, 3 PL, Advantages, Indian transport infrastructure, IT solutions, EDI, e-Commerce, e-Procurement – Bar Coding and RFID technology

UNIT-IV

Critical business processes and information systems, DBMS, benefits of the ERP, information system and bull whip effect, SCM software packages , modeling concepts, Vendor analysis model, Coordinated SCM, Simulation modeling- Reverse Vs forward supply chain, types of reverse flow, collaborative SCM's and CPFR, agile systems, sources of variability, characteristics, supplier interface, internal processes, Supply Chain Management and profitability, quality management, mass customization and globalization, ethical Supply Chains, e-business and SCM , Balanced Score Card, Benchmarking, Performance measurement

Suggested Readings:

S.No.	Author(s)	Title	Publisher
1	Mohanty R.P, S.G Deshmuki	“Supply Chain Management”	Biztantra, New Delhi.
2	Supply Chain Management: For Global Competitiveness	Sahay, B	Macmillan
3	Supply Chain Management: Strategy, Planning & Operation	Chopra, S/ Meindl, P.	PHI



The logo of Sant Baba Bhag Singh University is circular with a blue outer ring containing the text 'SANT BABA BHAG SINGH UNIVERSITY' in white. Inside this ring is a smaller blue ring with 'SBBSU' in white. The center features a white emblem of a lamp on a stand, flanked by green laurel branches. Below the emblem is a blue banner with white text.

Discipline Specific Elective Courses

Any one of the Discipline Specific Elective-1

Course Code	COM303-18
Course Title	Entrepreneurship
Type of course	DSE-1(a)
L T P	4 :0:0
Credits	4:0:0
Course prerequisite	Basics business management
Course Objectives (CO)	The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

UNIT – I

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics. Intrapreneurship, technopreneurship. Entrepreneurship and Micro, Small and Medium Enterprises. Factors influencing entrepreneurship, Women Entrepreneurship-Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.

UNIT- II

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's, Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions, Sickness in SSI's - Meaning and definition of a sick industry - Causes of industrial sickness Preventive and remedial measures for sick industries

UNIT– III

Small Scale Business-Seed Bed of Entrepreneurship; Business Venture- Its Concept; Setting up a Small Scale Enterprise. Clearances and permits required, formalities, licensing and registration procedures, Starting a Small Industry –Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection. Assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project.

UNIT-IV

Preparing the Business Plan (BP) – Business Plan, Meaning and importance, Typical BP. Format covering financial, marketing, human resource, technical and social aspects, Preparation of BP, Common pitfalls to be avoided in preparation of a BP. Product Planning and Management; Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions - Assistance for obtaining

raw material , machinery, land and building and technical assistance Marketing Management; Growth and Diversification Strategies. Role of Small Business in the National Economy; Small Business and Modern Technology.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Entrepreneurship – Strategies and Resources	Dollinger M. J	Marsh Publications.
2	Developing Entrepreneurship: Handbook	Pareek, U., and Rao, T. V., eds	Indian Institute of Management (IIM), Ahmedabad.
3	A Practical Guide to Industrial Entrepreneurs	Srivastava, S.B.	Sultan Chand & Sons, New Delhi.
4	Small Scale Industries and Entrepreneurial Development	Murthy, CSV	Himalaya Publishing House Pvt Ltd, New Delhi
5	Management of Small Scale Industry	Desai, V.	Himalaya Publishing House Pvt Ltd, New Delhi



Course Code	COM305-18
Course Title	Social And Business Ethics
Type of course	DSE-1
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic knowledge of Social and Ethical Issues in Business
Course Objectives (CO)	The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.

UNIT-I

Business Ethics: Definition, Nature, Purpose, importance. Structure of business ethics. Ethical Issues in Management, Causes of Unethical Behavior, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, ethics' positive impact on business, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.

UNIT-II

Ethics at Workplace: Individual in Organization, code of conduct, small business ethics, Gender Issues, Harassment, Discrimination. Ethics in Accounting & Finance, Marketing and Consumer Protection- Importance, Problems and Issues.

UNIT-III

Whistle Blower Policies- Meaning, Importance and Issues. Corporate Social Responsibility under Company Act 2013. Ethical Issues in Corporate Governance. International business ethics: meaning, necessity, benefits. Business ethics and the finance world.

UNIT-IV

Environmental Issues- Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources. Corporate culture: meaning, role of corporate culture in ethical decision making.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Foundations of management Work - Contributions from Indian Thought	Chakraborty , S.K.	Himalaya Publishing House.Ltd
2.	The marriage of East and West	Griffiths , B	Colling London
3.	The Study of My Experience with Truth	Gandhi , M.K	Navjivan Publishing House ,Ahmedabad

Course Code	COM321-18
Course Title	Cyber Crimes and Laws
Type of course	DSE-2
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of Computers
Course Objectives (CO)	This paper intends to crate an understanding towards the cyber-crimes and to familiarize the students with the application of cyber laws in general.

UNIT-I

Introduction-Computer, Crime and Cybercrimes, Distinction between Cybercrime and Conventional crimes, Cyber forensic, Kinds of Cybercrimes-Cyber Stalking, Cyber terrorism, forgery and fraud crimes related to IPRs, computer vandalism; cyber jurisdiction; copyright issues and domain name dispute etc.

UNIT-II

Definition and Terminology (Information Technology act 2000) Concept of internet, Internet Governance, E-contracts, Encryption, Data Security, Access, addressee, Adjudicating officer , Affixing Digital Signatures, Appropriate Government Certifying Authority, Certification Practice Statement, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signatures, Electronic forms and records, Information, Intermediary, Key pair , Secure System , Subscriber as defined in the Information Technology Act , 2000.

UNIT-III

Electronic Records, Authentication of Electronic Records, Legal Recognition of Electronic Records, Legal Recognition of Digital Signatures, Use of Electronic Records and Digital Signatures in Government and its agencies, Retention of Electronic records, Attribution, Acknowledgement and Dispatch of Electronic Records, Secure Electronic Records and Digital Signatures.

UNIT-IV

Regulatory Framework, Regulation of Certifying Authorities, Appointment and Function of Controller, License to issue Digital Signature Certificate, Renewal of License , Controller powers , Procedure to be followed by Certified Authority; Issue , Suspension and Revocation of Digital Signature Certificate , Duties of Subscriber; Penalties and Adjudication , Appellate Tribunal; Offences.

Suggested Readings

S. No.	Name	Author(s)	Publisher
1.	Cybercrime and the Law: Challenges, Issues, and Outcomes	Susan W. Brenne	Himalaya Publishing House
2.	Information Technology Law and Pactice	ByVakul Sharma	Universal Law Publishing Coompany
3.	Principle of Cyber Crime	Jonathan Clough	Cambridge University Press



Course Code	COM315-18
Course Title	Compensation Management
Type of Course	DSE – 2(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of Law and HRM
Course Objectives	To impart the students to attain fundamental knowledge of different issues and laws relating to employee compensation

UNIT-I

Compensation Management – Introduction, Meaning, Concept, types, Objectives, Components, and Needs of Compensation, Relation between Compensation and Benefits. Foundations of Compensation, Performance Evaluation, Job Evaluation and Job Grading and Job Design; Executive Compensation.

UNIT-II

Components of Compensation -Basic Pay, D.A., Incentives Plans, Profit Sharing Schemes, ESOPs, Provident fund, Payment of Gratuity and Pension. Payroll Accounting -Tax planning, Tax Efficient Compensation Package.

UNIT-III

International Compensation Management - Components and Approaches. Compensation Laws- Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act.

Compensation and Organizational Strategy- Introduction, Meaning and Types of Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives; Challenges of Compensation Design and Compensation Policies prevailing in India.

UNIT-IV

International Compensation Management - Components and Approaches. Compensation Laws- Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Compensation Decision Making	Thomas, J. Bergman, V.G. Scarpello and F.S. Hills	Dryden Press.
2	Wage and Salary Administration: Total Compensation System	Dunn, J.D. and F. M. Rachal,	McGraw Hill, New York.
3	Compensation Management in a Knowledge Based world	Henderson, Richard I.	Pearson Education
4	Compensation Management	Bhattacharya, Mousumi S. and Sengupta, Nilanjai	Excel Books

Course Code	COM323-18
Course Title	A Strategic Approach to Business Environment
Type of Course	DSE-2(b)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of business information
Course Objectives	This course aims at orienting the students with all the external environmental forces which affect the decision making process of an organization.

UNIT-I

Introduction, definition, components and overview of Business Environment. Need to scan the business environment and techniques of scanning the business environment. Elements of environment: internal and external. Political Environment: Three political institutions: Legislature, Executive and Judiciary. Demographic Environment.

UNIT-II

Societal environment: business and society, social responsibility of business including CSR (wrt Clause 49 of Companies Act 2013). Economic Environment: Types of economies, Basic features of Indian Economy, Economic policies-Industrial policy, Fiscal policy, Monetary policy. Privatization and Disinvestment, Liberalization and Globalization.

UNIT-III

Industrial Policies: A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments, Policy on foreign direct investment in Indian industry. Legal Environment: Company regulatory legislations in India, Security Exchange Board of India (SEBI): Objectives, Powers and Functions, EXIM policy. Competition Act, Consumer Protection Act.

UNIT-IV

Technological Environment: Impact of technology on business. Technological policy, import of technology, appropriate technology, problems in technology transfer. International Environment: Emergence of globalisation. Integration of World's economies and its impact on Indian Business.

Control of foreign direct investment, benefits and problems from MNCs. WTO, its role and functions, implications for India. WTO and Intellectual Property Rights.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Essentials of business environment	Aswathappa, K.	Himalaya Publishing House
2.	Business Environment	Cherulinum, F.	Himalaya Publishing House
3.	Business Policy and Environment	Ghosh, P.K. and Kapoor, G.K.,	Sultan Chand & Sons
4.	Indian economy	Puri, V.K. and Misra, S.K.,	Himalaya Publishing House
5.	Economic environment of business	Adhikari, A.	Sultan Chand & Sons, Delhi.



Course Code	COM325-18
Course Title	Tourism Management
Type of course	DSE-2
L T P	4:0:0
Credits	4
Course prerequisite	Basics of Management
Course Objectives (CO)	The program seeks to prepare students for leadership roles in the Travel and Tourism industry

UNIT-I

Concepts, Definitions & Historical development of Tourism. Types of Tourist: Tourist, traveler, excursionist. Forms of tourism: Inbound, Domestic, International. Tourism System: Nature, Characteristics and components of tourism industry.

UNIT-II

Tourism Demand, Motivation of Tourism Demand. Measuring Tourism Demand. Pattern & characteristic of tourism supply Factors influencing tourism supply. Elements of Tourist Destination. Influences of elements on tourist flows. Role and functions of Important Tourism Organizations: WTO, IATA, PATA, TAAI, WTTC, FHRAI.

UNIT-III

Tourist Development VIS-A VIS Impacts, Range of Impacts, costs and benefits of (socio-cultural, economic and physical)

UNIT-IV

Impact assessment methods, Social impact assessment, Environmental impact assessment and environmental audit. Managing impacts: Role of various policy measures, control, standard capacities.

Suggested Readings:

S.No.	Name	Author(s)	Publisher
1	Introduction To Tourism Management	Kshitiz sharma	Mcgraw Higher Ed
2	Tourism Planning & Development	J.K. Sharma	Kanishka Publishers Distributors
3	Successful Tourism Management	P.N Seth	Sterling Publishers Pvt Ltd
4	Tourism Development: Tourism System	R Gartner	Mill R.C & Morrison

Course Code	COM304-18
Course Title	Basics of Auditing
Type of Course	DSE-3(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of company law
Course Objectives	To acquaint the students with the knowledge of auditing practice.

UNIT-I

Auditing in contemporary world: Meaning and Introduction to the concept. Audit Evidence and Planning. Classification of Audit. Audit strategy, programme, importance of supervision, Review of audit notes and working papers, control over the quantity of audit work.

UNIT-II

Statutory requirements under the Companies Act, 1956: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties. Cost audit, Tax audit and Management audit

UNIT-III.

Relevance of internal control for the auditors, evaluation of internal control procedures, Techniques including questionnaire, flow chart, internal audit and external audit, co-ordination between the two, Position of auditor under Companies Act, 1956. Audit of limited companies, Audit of branches, Joint audits

UNIT –IV

Concept of true and fair and materiality and audit risk with respect to audit of companies. Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs)

Suggested Readings:

S.No	Name	Author(s)	Publisher
1	Fundamentals of Auditing	Gupta, Kamal and Ashok Arora	Tata Mc-Graw Hill Publishing Co. Ltd.,
2	Practical Auditing	Ghatalia, S.V.	Allied Publishers Private Ltd., New Delhi.
3	Contemporary auditing,	Gupta, K.	Tata McGraw Hill

Course Code	COM312-18
Course Title	Financial Services Management
Type of course	DSE-3(b)
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of Financial Services
Course Objectives (CO)	To provide basic knowledge of Management of financial services.

UNIT-I

Financial Services Nature & types; Regulatory Environment of Financial Services; Marketing of Financial Services. Merchant Banking: Role, Services provided by merchant banks, SEBI Regulations, Recent Developments, Code of Conduct.

UNIT-II

Underwriting: Concept, Registration, SEBI guidelines, Recent Developments. Credit Rating: Meaning, Significance, Types, Rating Methodology, Drawbacks, SEBI regulations for credit rating, present scenario in India. . Consumer Finance: Introduction, growth & present scenario in India.

UNIT-III

Mutual Funds: Meaning, types, Risks involved in Mutual Funds, Registration of Mutual Funds, Trustees, Asset Management. Regulation of Mutual Funds: SEBI guidelines, Recent Developments, Marketing of Mutual Funds in India. Housing Finance: Introduction, types, procedure for loan disbursement, housing finance market in India.

UNIT-IV

Venture Capital: Characteristics, SEBI Guidelines, Venture Capital Funds in India; Factoring: characteristics & forms. Factoring in India. Depository services: Role of depositories and their services, advantages of depository system, NSDL and COSL depositories participants and their role; stock broking service including SEBI Guidelines.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Services and Market	Avadhani	Himalaya Publishing House Ltd
2	Indian Financial System”,	Bhole	Himalaya Publishing House
3	Security Analysis and Portfolio Management	Chandra, P	Tata McGraw Hill
4	Indian Financial System	Varshney, P.N. & Mittal D.K.	Publications Pvt. Ltd. New Delhi

Course Code	COM314-18
Course Title	Advertising and Sales Management
Type of course	DSE-4(c)
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of marketing
Course Objectives (CO)	The objective of the paper is to provide an understanding of the principles of advertising and sales management.

UNIT-I

Advertising: Introduction, Scope, Importance in Business: Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation.

UNIT-II

Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

UNIT-III

Nature and Scope of Sales Management; Setting and Formulating Personal Selling Objectives; Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes.

UNIT-IV

Designing and Administering Compensation Plans; Supervision of Salesmen; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Quotas for Sales Personnel; Developing and Managing/ Sales Evaluation Programme Sales Cost and Cost Analysis.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Advertising: Planning and Decision Marketing	Kavita Sharma	Taxmann Publication Pvt. Ltd
2	Advertising	Belch and Belch	McGraw Hill Co.
3	Advertising: Principles and Practice	Burnett, Wells and	Prentice Hall of India,

		Moriatty	New Delhi
4	Sales Management; Concepts, Practices and Cases	Eugene, M. Johnson, David, L. Kurtz, and Berhard, E Schening	McGraw Hill
5	Sales Management in the Indian Perspective	Dasgupta	Prentice Hall of India, New Delhi
6	Sales Management	Richard, R. Still, Edward W. Cundiff and Norman P. Govoni	Prentice Hall of India, New Delhi



Course Code	COM316-18
Course Title	Customer Relationship Management
Type of Course	DSE-4(a)
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basic knowledge of Consumer Behaviour
Course Objectives	To familiarize student with strategy, tactics, key concept and best practices of customer relationship management (CRM).

UNIT-I

Introduction: CRM & relationship marketing – Meaning & Definition, Dimensions of CRM - Nature of CRM, Goals of CRM – Winning markets through effective CRM, Advantages of CRM.

UNIT-II

CRM planning and Implementation: Strategic CRM planning process – Role of CRM Managers
CRM Implementation – A comprehensive model, Developing CRM vision and strategy
Management support, CRM in Services Marketing-CRM in Banking – CRM in Insurance. CRM in India.

UNIT-III

CRM Structures: Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM
Enhancing value of products and services, customer's satisfaction- CRM and customer satisfaction, delighting the customer- measuring relationship at risk effects on custom loyalty, the customer life cycle.

UNIT –IV

Role of CRM in pre- purchase stage, purchase stage, in usage stage, in re-purchase stage. Role of CRM in winning back lost customers, establishing customer relationship on the internet. Technology in CRM management. Trends in CRM: E- CRM Solutions – Data Warehousing – Data mining for CRM – an introduction to CRM software packages.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Essence of Customer Relationship Management	Balasubramaniyan, K.,	learn Tech press
2	CRM	M.Peeru Mohamed	Vikas Publications.
3	Customer Relationship Management: A Strategic Approach To Marketing	Kaushik Mukherjee	PHI Learning Pvt. Ltd.

Course Code	COM318-18
Course Title	Psychology for Managers
Type of Course	DSE-4
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basic knowledge Organizational Issues
Course Objectives	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.

UNIT-I

Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models. Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour.

UNIT-II

Personality: Meaning, Characteristics, Determinants and Theories of Personality. Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions. Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

UNIT-III

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behaviour and Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

UNIT –IV

Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress. Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Organisational Behaviour	Stephen P. Robbins	Pearson Education Pvt. Ltd.
2	Organisational Behaviour	Luthans, Fred,	Tata McGraw-Hill
3	Essentials of Management	Harold, Koontz	Tata McGraw-Hill

Course Code	COM328-18
Course Title	Training and Development
Type of course	DSE- 4
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic knowledge of HRM
Course Objectives (CO)	To train them to understand the learning environment of a firm. The knowledge so obtained will make them capable of providing training to Human Resource of a business firm.

UNIT I

Concept and functions of Human resource management; relationship of training to organizational and individual goals. Essence of training and development in human resource management. Factors effecting successful training process, Training and learning: Concept of training and learning, the learning process, learning curve, principles of learning, experience versus training, kinds of training, system approach to training.

UNIT II

Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organisational training needs, Developing training materials.

UNIT III

Three Stages of training (Preparatory, implementation and follow-up stage), On the job and off-the job methods, experiential versus non-experiential methods.

UNIT IV

Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Two Indian case studies to be discussed in the class.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Handbook of Training and Development Jaico	Prior John	Publishing House, Bombay
2	Making the Training Process Work	Donald F. Michalak and Edwin G. Yager	Harper and Row, New York.
3	Handbook of Training Evaluation and Measurement Methods	Jack J. Phillips	Houston, Gulf Publishing Co.

