

SCHEME & SYLLABUS

(Choice Based Credit System)

B.COM (Hons)



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. (HONORS)

SCHEMES AND SYLLABUS

(L): Lecture*

(T): Tutorial**

(P): Practical***

Scheme for B.COM HONS
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 |
| 3 | COM103-18 | Business Laws | Core- 2 | 5:0:0 | 5:0:0 | 5 | 5 |
| 2 | COM107-18 | Financial Accounting | Core- 3 | 5:0:0 | 5:0:0 | 5 | 5 |
| 5 | ENG121-18 | Communication Skills –I | AECC- 1 | 2:0:0 | 2:0:0 | 2 | 2 |
| 4 | EVS101-18 | Environmental Studies | AECC- 2 | 3:0:0 | 3:0:0 | 3 | 3 |
| 6 | | 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 | 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: 28

Total Credit Hours: 25

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 | ENG114-18 | Communication Skills-II | AECC-4 | 2:0:0 | 2:0:0 | 2 | 2 |
| 5 | COM110-18 | 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 | 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: 25

Total Credit Hours: 22

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 | | Generic Elective-3 | GE-3 | 4:0:0 | 4:0:0 | 4 | 4 |
| 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: 25

Total Credit Hours:23

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-10 | 5:0:0 | 5:0:0 | 5 | 5 |
| 2 | COM204-18 | Banking and Insurance | Core-11 | 5:0:0 | 5:0:0 | 5 | 5 |
| 3 | COM206-18 | Direct Tax Laws | Core-12 | 5:0:0 | 5:0:0 | 5 | 5 |
| 4 | | Generic Elective-4 | GE-4 | 4:0:0 | 4:0:0 | 4 | 4 |
| 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: 25

Total Credit Hours: 23

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-13 | 5:0:0 | 5:0:0 | 5 | 5 |
| 2 | COM307-18 | Fundamental of Operation Research | Core-14 | 5:0:0 | 5:0:0 | 5 | 5 |
| 3 | | Any one of the Discipline Specific Elective -1 | DSE-1 | 4:0:0 | 4:0:0 | 4 | 4 |
| 4 | | Any one of the Discipline Specific Elective -2 | DSE-2 | 4:0:0 | 4:0:0 | 4 | 4 |
| 5 | | Any one of the Discipline Specific Elective -2 | DSE-3 | 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 – 3 | SEC-3 | 0:0:0 | 0:0:4 | 0 | 4 |

Total Contact Hours: 22

Total Credit Hours: 26

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-14 | 5:0:0 | 5:0:0 | 5 | 5 |
| 2 | COM304-18 | Auditing | Core-15 | 5:0:0 | 5:0:0 | 5 | 5 |
| 3 | | Any of the Discipline Specific Elective 4 | DSE 4 | 4:0:0 | 4:0:0 | 4 | 4 |
| 4 | | Any of the Discipline Specific Elective 5 | DSE 5 | 4:0:0 | 4:0:0 | 4 | 4 |
| 5 | | Any of the Discipline Specific Elective 5 | DSE 6 | 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: 22

Total Credit Hours: 24

Choose Any one of the Following: Generic Elective-I

| | |
|-----------|-------------------------|
| COM109-18 | a) Micro Economics |
| MAT211-18 | b) Business Mathematics |

Choose Any one of the Following: Generic Elective-2

| | |
|-----------|--|
| COM110-18 | a) Macro Economics |
| COM112-18 | b) Introduction to Foreign Exchange Management |

Choose Any one of the Following: Generic Elective-3

| | |
|-----------|--------------------------------------|
| COM211-18 | a) Banking and Financial System |
| COM213-18 | b) Financial Market operation |
| COM215-18 | c) International Business Operations |

Any one of the Following: Generic Elective-4

| | |
|-----------|---|
| COM210-18 | a) Electronic Banking and Risk Management |
| COM212-18 | b) Emerging Trends in Accounting |
| COM214-18 | c) International Logistics Management |

Any 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 |

Skill Enhancement-3

| | |
|-----------|-----------------------------------|
| COM329-18 | Seminar on Summer Training Report |
|-----------|-----------------------------------|

Any one of the Discipline Specific Elective 1

| | |
|-----------|---------------------------------------|
| COM309-18 | a) Insurance Marketing |
| COM311-18 | b) Portfolio Management |
| COM313-18 | c) International Financial Management |

Any two of the Discipline Specific Elective 2

| | |
|-----------|---|
| COM303-18 | a) Entrepreneurship |
| COM305-18 | b) Social and Business Ethics |
| COM315-18 | c) Compensation Management |
| COM317-18 | d) Business Marketing |
| COM319-18 | e) Personnel Management |
| COM323-18 | f) A Strategic Approach to Business Environment |

Any one of the Discipline Specific Elective 3

| | |
|-----------|---|
| COM306-18 | a) Accounting for Banking & Insurance Companies |
| COM308-18 | b) Strategic Financial Management |
| COM310-18 | c) International Marketing Management |

Any two of the Discipline Specific Elective 4

| | |
|-----------|---------------------------------------|
| COM312-18 | a) Financial Services Management |
| COM314-18 | b) Advertisement and Sales Management |
| COM316-18 | c) Customer Relationship Management |
| COM318-18 | d) Psychology For managers |
| COM320-18 | e) E-Marketing |
| COM328-18 | f) Training and Development |



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 Laws |
| 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. | Effectual Communication Skills | Bhupender Kour | S.K. Kataria and Sons |
| 3. | Communications Skills | R. Datta Roy and K.K. Dheer | 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. | Effectual Communication Skills | Bhupender Kour | S.K. Kataria and Sons |
| 3. | Communications Skills | R. Datta Roy and K.K. Dheer | Vishal Publishing Company |
| 4. | The Essence of Effective Communication | Ludlow and Panthon | 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-VI

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 | Weihrich, 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. |
| 2 | Introduction to Statistics, | Hooda, R.P. | Macmillan, New Delhi. |
| 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. |

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|-----------------------------|---|
| Course Code | ENG114-18 |
| Course Title | Communication Skill-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:

- Active reading of learned passages on academic and professional topics
- Short comprehension questions on implied meanings
- 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:

- Writing of paragraph/ short essay on learned and professional topics
- Organising ideas/ arguments in a logical order
- 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 |

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|----------------------------|--|
| 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. | Name | Author(s) | Publisher |
|---------------|------------------------------------|------------------|---------------------------------|
| 1 | An Easy Approach to Corporate Laws | Sharma J. P | Ane Books Pvt Ltd, New Delhi |
| 2 | A Ramaiya's Guide to Companies Act | Ramaiya, A. | Lexis Nexis Butterworths Wadhwa |
| 3 | Indian Company Law | Singh, Harpal | Galgotia Publishing, Delhi |

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|-------------------------------|---|
| 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. | Name | 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 |





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 |

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|----|---------------------------------------|-----------------------------|---------------------|
| 2. | Management Accounting | Pandey | Vikas Publications |
| 3. | Introduction to Management Accounting | Horngren, Sundem & Stratton | Prentice Hall India |
| 4. | Financial Statement Analysis | Foster | Pearson. |



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|-------------------------------|--|
| 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. | Name | 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 |

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|-------------------------------|--|
| 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. | Name | 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 |



SEMESTER FIFTH

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|----------------------------|---|
| Course Code | COM 301-18 |
| Course Title | Financial Management Concepts and Techniques |
| Type of course | CORE-13 |
| 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. | Name | Author(s) | Publisher |
|---------------|---------------------------------|-------------------------------------|-------------------------------|
| 1 | Financial Management | Financial Management Pandey, I.M | 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 |

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|-----------------------------|---|
| Course Code | COM307-18 |
| Course Title | Fundamental of Operation Research |
| Type of Course | CORE-14 |
| L T P | 5:0:0 |
| Credits | 5:0:0 |
| Course Prerequisites | Basics of mathematical fundamentals |
| Course Objectives | The objective of the course is to acquaint the students with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making. |

UNIT-I

Operations Research: Development, Definition, Nature, Scope, Methodology of operations research and role in managerial decision making, Limitation of Operations Research. Linear Programming - Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big-M Method, Duality.

UNIT-II

Transportation Problems: Formulation, Optimal solution, Unbalanced Transportation problem, Degeneracy. Assignment Problems: Definition of Assignment Model, Formulation, Hungarian Method for solution of Assignment Problems, Optimal solution, Variants of Assignment Problems, Travelling Salesman problems.

UNIT-III

Game Theory: Theory of Games, Characteristics of Games, Games with pure and mixed strategies, Saddle Point, Odds method, Principle of dominance, Sub Games method, Equal gains method. Sequencing Problems: Processing in jobs through two machines, Processing n jobs through three machines.

UNIT-IV

Inventory Models – EOQ Models, Quantity Discount Models, Purchase inventory models with One Price Break (Single Discount) and Multiple Discount breaks. Network Analysis: PERT and CPM Model, Computation of Critical Path, Slack, Floats and Probability of project completion by a target date, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|---------------------|------------------------|--------------------|
| 1. | Operations Research | P.K. Gupta & D.S. Hira | S. Chand & Co. Ltd |

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|----|--|--------------|--------------------------------|
| 2. | Operations Research | H.A. Taha | Prentice Hall of India |
| 3. | Quantitative Techniques for Managerial Decisions | Sharma, J.K. | Macmillan Publishers India |
| 4. | Operations Research | C.K. Mustafi | New Age International Pvt. Ltd |





SEMESTER SIXTH

| | |
|-------------------------------|--|
| Course Code | COM302-18 |
| Course Title | Introduction to GST |
| Type of course | CORE-15 |
| 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: 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. | Name | 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 | B. Viswanathan | New Century Publications |

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|-----------------------------|--|
| Course Code | COM304-18 |
| Course Title | Auditing |
| Type of Course | CORE-16 |
| L T P | 5:0:0 |
| Credits | 5:0:0 |
| 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

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-III

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

UNIT –IV

Cost audit, Tax audit and Management audit; 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 |
| 4 | Auditing Theory and Practice | Singh, A. K. and Gupta Lovleen | Galgotia Publishing Co. |

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|-----------------------------|--|
| Course Code | COM109-18 |
| Course Title | Micro Economics |
| Type of Course | GE-1 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| 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. Definitions of economics: Wealth, Scarcity and growth definitions. Basic concepts: Central problem of economy, opportunity cost, marginal principle, equilibrium its types. Production possibility curve: Concept, schedule, diagrammatic presentation, Shifting of PPC. Consumer equilibrium: Cardinal Approach Utility: Concept, types, 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.

UNIT-II

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. Demand: Concept, difference between demand and quantity demanded, types of demand, determinants of demand, demand schedule and its types, demand curve and its types, law of demand, reasons for inverse relation between price and demand & its exceptions, change in demand due to price and other than price. 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

UNIT-III

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. Elasticity of Supply: concept and its measurement. Theory of production: concept, Law of variable proportions. 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.

UNIT –IV

Theory of wages: Concepts and types of wages, Modern theory of wages. 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. |

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|-----------------------------|--|
| Course Code | MAT211-18 |
| Course Title | Business Mathematics |
| Type of Course | GE- 1 |
| L T P | 3:2:0 |
| Credits | 3:1:0 |
| Course Prerequisites | Basics of mathematical fundamentals |
| Course Objectives | To make students familiar with the mathematical techniques which are widely used in business. |

UNIT-I

Ratio and proportion: Ratio, Types of Ratios, Operations on proportion, Equation: Simple, Linear, Quadratic and Cubic Equation Sequences, series, progression: A.P, Properties of A.P, sum to nth Terms of an A.P A.M,G.P, standard form of G.P, Nth Terms of G.P, Sum of nth Terms of G.P

UNIT-II

Set Theory and Relations: Sets:-Elements of a set, methods of describing a set, types of sets, Operations on sets--union, intersection and difference of sets, Venn diagrams, statement problems, Associative Laws, Distributive laws, DeMorgan's laws, duality, partitioning of a set.

UNIT-III

Relation- Basic definition of relation and types of relations, graphs of relations, properties of relations, (domain, range, inverse and composite relations), Matrix representation of a relation. Percentage and Ratios' Applications: Percents, Commissions, Discounts, e.g., bill discounting, mark up and concepts of Ratios

UNIT-IV

Interest Applications: Simple interest, compound interest including half yearly and quarterly calculation, Installment Purchases (Cost of Installment, Effective rates, amortization of a loan) Stock and Share :Computation of the costs and proceeds of stock buy-and-sell; Computation of rates of yield and gains or losses on the purchase and sale of stocks; Computation of gains and losses on convertible and callable bonds, annual interest, accrued interest, and annual yield and computation of a rate of yield to maturity

Suggested Readings:

| S.No. | Name | Author(s) | Publisher |
|--------------|---|----------------------------------|------------------------------------|
| 1 | Business Mathematics and Statistics (Quantitative | T R Jain, S C Aggarwal, N Ranade | V K (India) Enterprises, New Delhi |

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|---|------------------------------------|--------------------------------|---------------------|
| | Techniques for Business) | and S K Khurana | |
| 2 | A textbook of Business Mathematics | Dr. A. K Arte & R.V. Prabhakar | |
| 3 | Business Mathematics | Sanchethi and Kapoor | Sultan Chand & Sons |



| | |
|-----------------------------|---|
| Course Code | COM110-18 |
| Course Title | Macro Economics |
| Type of Course | GE- 2 |
| 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.

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.

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.

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 Co.Ltd. 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 . |

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|-----------------------------|---|
| Course Code | COM112-18 |
| Course Title | Introduction to Foreign Exchange Management |
| Type of Course | GE-2 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| 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

The main theories which seek to explain exchange rate behaviour. Forecasting exchange rate movements. Different exchange rate arrangements and government intervention. Financial Fragility and Systemic Risk The main causes of financial. fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980

Unit-II

Introduction to Futures - an overview of financial futures markets, including the types of contracts available - futures terminology and concepts, and futures pricing and behaviour - cost of carrying and expectations approach - Uses of futures for hedging, arbitrage and speculation.

Unit-III

Swaps Development of the swaps market - Characteristics and uses of swap products, interest rate and currency swaps - Legal and regulatory issues.

Unit-IV

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk. Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps - Short-term Interest Rate Risk Management.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|---|------------------|--------------------------------------|
| 1. | Foreign Exchange Management | Luc Soenen | McGraw-Hill Primis Custom Publishing |
| 2. | Managing Risk With Financial futures | R. T. Daigler | Ashgate Publishing Limited |
| 3. | Foreign exchange, Concepts, practices & control | C.Jeevanandam | Sulthan Chand & Sons |

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|----------------------------|--|
| Course Code | COM211-18 |
| Course Title | Banking and Financial System |
| Type of course | GE- 3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of banking and finance |
| Course Objectives | To impart understanding of Indian Banking And Financial system. |

UNIT – I

Financial Economics: Fundamental Concepts – money, money supply, money creation. Overview of the Financial System: Nature, significance, structure: Financial Institutions, financial markets and financial services.

UNIT- II

Modern Commercial Banking: Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers - minors – joint account holders - HUF - firms - companies - trusts - societies - Govt. and public bodies , Importance of Anti Money Laundering. Banker-Customer relations - Know your Customer (KYC) guidelines-Different Deposit Products -services rendered by Banks.

UNIT– III

Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney. Payment and Collection of Cheque - Duties and Responsibilities of Paying and Collecting, Banker-protection available to paying and collecting banker under NI Act - endorsements – forged instruments - bouncing of cheques and their implications. Principles of Lending - various credit Products / Facilities - working capital and term loans - Credit Appraisal Techniques - Approach to lending; - credit management - credit monitoring-Different types of documents;

UNIT – IV

Documentation Procedures:- Securities - Different modes of charging. Priority Sector Lending - sectors - targets - issues / problems - recent developments – Financial Inclusion. Credit Cards / Home Loans / Personal Loans / Consumer Loans-Brief outline of procedures and practices.**Suggested Readings:**

| S. No. | Name | Author(s) | Publisher |
|---------------|--|-----------------------|---------------------------------|
| 1 | Management of Banking and Financial Services | Paul and Suresh | Pearson Education |
| 2 | Banking Theory Law and Practices | Sunderam and Varshney | Sultan Chand and Sons Publisher |
| 3 | Banking Law and Practice | Varshney, P.N | Sultan Chand and Sons |
| 4 | Banks and institutional management | Desai, Vasant | Himalaya Publications |

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|-------------------------------|---|
| Course Code | COM213-18 |
| Course Title | Financial Market Operations |
| Type of course | GE- 3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of financial markets |
| Course Objectives (CO) | To impart understanding of Indian Financial Market Operations. |

UNIT – I

Money Market: Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

UNIT-II

Functionaries on Stock Exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors. SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal; grievance cell, SEBI: Company law Board: Press remedy through courts.

UNIT-III

Financial institutions: Role of various financial institutions in financial market operations (IFCI, IDBI, SIDBI, IDFC, EXIM, NABARD & ICICI)

UNIT-IV

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|------------------------------------|------------------|-----------------------------|
| 1 | Financial Institutions and Markets | Bhole L.M. | Tata McGraw-Hill, New Delhi |
| 2 | Indian Financial system | Pathak | Pearson, New Delhi India |

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|-------------------------------|--|
| Course Code | COM215-18 |
| Course Title | International Business Operations |
| Type of course | GE- 3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of international markets |
| Course Objectives (CO) | To acquaint the students with the International Business Operations |

UNIT-I

Multinational Firms: Nature; Rationale; Goals and Constraints; Orientation of a Multinational: Ethno, Poly, Regio and Geocentric Firms. Economic Superpowers: the Traid. Cultural Context for International Management: Japanese, American, European and Indian Management Values, Cultural Diversity, Perceptions and Stereotypes, Cultural dimension: Power Distance, Uncertainty Avoidance, Individualism and Masculinity.

UNIT-II

Global Sourcing, Production and Export Strategies: offshore Manufacture Dimensions of Global Production Strategy, Different Ways of Sourcing Materials and Manufacturing Products. Key elements of Import and Export strategies. Strategic Alliances: Variables affecting Choice, Licensing, Franchising, Management Contracts, Turnkey Operations, Custom Contracts, Access to Foreign Technology, Shared Ownership, and Managing Foreign Arrangements.

UNIT-III

Global Market Opportunities Arrangements; Overview of Global Market Opportunity assessment; Task One: Analyze Organizational Readiness to Internationalize; Task Two: Assess the Suitability of the Firms and Products and Services for Foreign Markets; Task Three: Screen Commodities to Identify Markets; Task Four: Assess Industry Market Potential; Task Five: Select Foreign Business Partners; Task Six: Estimate Country Sales Potential.

UNIT-IV

Global Strategy and Organization: Role of Strategy; the Integration- Responsiveness Framework; Distinct Strategies emerging from the Integration-Responsiveness Framework; Organizational Structure; Alternative Organizational Arrangements for International Operations; and Building the Global Firm International Human Resource Strategy: Assessing Human Resource Requirements, choosing staffing policy, training selected people, compensating employees in host country, impact of host country regulations. American, European & Japanese Practices. Leadership in International contact vs US Leadership Styles.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|--|---|---|
| 1 | International Business – Strategy Management and the New Realities | Cavusgil, S. Knight Gary and Riesenberger, John R. | Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi |
| 2 | International Business | Czinkota Michael R., Ronbiben Iikka A. Ronkainen A. and Moffet Micheal H. | Thomson, South Western, Bangalore |
| 3 | International Money and Finance | C. Paul Hallwood and Ronald Macdonald | Blackwell, Oxford U.K |
| 4 | International Business – Concept, Environment and Strategy | Sharan Vyuptakesh | Pearson Education, Delhi |
| 5 | International Business – Competing in the Global Market Place | Charles W.L. and Jain, Arun Kumar | The McGraw Hill Publishing Co. Ltd., New Delhi |



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|-------------------------------|--|
| Course Code | COM210-18 |
| Course Title | Electronic-banking and Risk Management |
| Type of course | GE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of e-banking |
| Course Objectives (CO) | To engage students in active discovery of risk management principles. Students will be prepared to function in a business environment, developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management program. |

UNIT-I

Electronic Banking– Core Banking , Electronic products online Banking – Facilities provided and Security Issues, Traditional Banking Vs E-Banking, need for computerization Complete centralized solution- features, Cheque Truncation, Microfiche, Phone and Mobile Banking , E-Banking in India-Procedure-Programmes-Components, advantages-Limitations.

UNIT-II

Electronic Funds Transfer Systems, RTGS, Automatic Teller Machine(ATM), Tele banking, role and uses of technology up gradation – global developments in banking technology, impact of technology on banks, effect on customers and service quality.

UNIT-III

Risk and risk management process – Concept of Risk Management, risk vs. uncertainty, Types of risks in banks, risk identification, risk evaluation, risk management objectives, Risk Management Frame work in Banks, Risk management–process and techniques for assessment and management. Asset–liability management in banks, Role of RBI.

UNIT-IV

E-Banking Security- Introduction need for security –Security concepts-Privacy –Survey. Cyber crimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process, Digital certificate-Digital Signature &Electronic Signature, E-Security solutions

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|---|---------------------------|------------------|
| 1 | The fundamentals of risk measurement | Marrison, Christopher Ian | McGraw Hill |
| 2 | Measuring and Managing Operational Risks in Financial | Marshall, Christopher Lee | John Wiley |

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|---|---|------------------------------|----------------------|
| | Institutions: Tools, Techniques and Other Resources | | |
| 3 | Banking Risks | Bidani, S.N. | Vision Books |
| 4 | Managing Indian Banks | Joshi, V.C. and Joshi, V.V., | ,Sage Publications |
| 5 | Management of Banking | MacDonald and Koch | Thomson Publications |



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|----------------------------|--|
| Course Code | COM212-18 |
| Course Title | Emerging Trends in Accounting |
| Type of course | GE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of accounting |
| Course Objectives | To impart understanding of Emerging Trends in Accounting. |

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. | Name | Author(s) | Publisher |
|---------------|-----------------------------------|----------------------------|---------------------------|
| 1 | Contemporary issues in Accounting | Shashi K Gupta | Kalyani publishers |
| 2 | Accounting for Mgt. & IT | Juneja & Bagga | Kalyani publishers |
| 3 | Contemporary Accounting Issues, | R.K. Lal, Jawahar and Lele | Himalaya Publishing House |

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|-------------------------------|---|
| Course Code | COM214-18 |
| Course Title | International Logistics management |
| Type of course | GE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of logistic management |
| Course Objectives (CO) | To provide basic knowledge of International Logistics management |

UNIT-I

Logistics: Definition, Concept, Components, Importance, Objectives; Logistic Subsystem; The work of Logistics; Integrated Logistics; Barrier to Internal Integration. Marketing and Logistics: Customer Focused Marketing; International Marketing: Introduction, Definition, Basis for International Trade; International Marketing Channel: Role of Clearing Agent, Various Modes of Transport, Choice and Issues for Each Mode.

UNIT-II

Basics of Transportation: Transportation Functionality and Principles; Multimodal Transport: Legal Classifications; International Air Transport; Air Cargo Tariff Structure; Freight: Definition, Rate; Freight Structure and Practice. Warehousing: Evolution, Importance and Benefits and Operating Principles. Material Handling: Managing Warehouse Resources; Automated Material Handling: Order Selection Systems

UNIT-III

Containerization and Chartering; Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR; Chartering: Kinds of Charter, Charter Party, and Arbitration. Inventory Management: Introduction, Characteristics, Functionality; Packaging and Packing Labels, Functions of Packaging, Designs, Kinds of Packaging; Packing for Transportation and Marking: Types of Boxes, Types of Marking, Features of Marking.

UNIT-IV

Documentation in Logistics: Invoice, Packing List, Certificate of Origin, Bill of lading, Shipping Bill, Marine Insurance, Bill of Entry. Co-ordination – Role of intermediaries; General Structure of Shipping Industry; World Seaborne Trade and World shipping; U. N. Convention on Liner Code of Conduct.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|--------|---|-----------------------------|------------------------|
| 1 | International Marketing | Sak Onkvisit & John J. Shaw | Prentice Hall of India |
| 2 | International Marketing | Gupta and Varshing | Sultan Chand and Sons |
| 3 | Logistic Management and World Sea Borne Trade | Multiah Krishnaveni | Himalaya Publication |
| 4 | Logistic and Supply Chain Management | Donald J. Bowerson | Prentice Hall of India |



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|-----------------------------|---|
| Course Code | COM217-18 |
| Course Title | E-Commerce |
| Type of Course | Skill Enhancement-1 |
| 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 |



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|-----------------------------|---|
| 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 |



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|-----------------------------|---|
| Course Code | COM216-18 |
| Course Title | Computer Application in Business |
| Type of Course | SE-1 |
| 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 work book, saving a work book, editing a work book, inserting, deleting work sheets, 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 |

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|-----------------------------|---|
| Course Code | COM218-18 |
| Course Title | Tally Computer based Accounting Software |
| Type of Course | SE-2 |
| 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 |

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|---|--|---------------|---|
| 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). |



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|-------------------------------|---|
| Course Code | COM309-18 |
| Course Title | Insurance Marketing |
| Type of course | DSE-1 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of insurance concepts |
| Course Objectives (CO) | To provide basic knowledge of Insurance Marketing and its impact on decision-making. |

UNIT – I

Selling Insurance-Sales jobs and its elements, attributes of a strong salesperson. Insurance advisor profession- threats and problems, Buying motives for insurance- love and fear. Selling techniques, Need based selling. Distribution Channels- meaning and importance, Insurance a distribution led product, Channels, In person-advisors and brokers, advisor's edge.

UNIT – II

Selling Process:- meaning and importance, Approach- selling yourself, uncovering the need, need analysis, presentation, features and benefits, relating benefit with need, objections and resistance handling, and procrastination, Motivation and close- importance and methods, Saying 'no' to customers, Accepting 'no' from customers.

UNIT – III

Managing the Sales force- Large sales force, merits and demerits, Management- Meaning, importance and role the sales manager. Process-Planning, organising, direction, rewards and motivation and control. Setting sales targets-Monitoring and evaluating performance of sales persons. Management information system, sales management information system, cost control. The importance of Information and communication in Insurance.

UNIT – IV

Technology Tools and Customer Service:- Technology -meaning, and importance, Tools for customer acquisition, retention and customer service, Customer Service-meaning, objectives, and importance, Facets of servicing- customer satisfaction and customer delight. Creating customer service culture. Banc assurance- benefits, future and open architecture Cross selling, Channels for rural market- brick and mortar, hub and spoke, wrapping up with other products, and others.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|--------|---|------------------------------------|---------------------------------|
| 1 | Marketing Insurance | G.N. Bajpai | Global Business Press. |
| 2 | Selling Life Insurance | B. Raman | The Practical Way, Macmillan |
| 3 | Sales Management- Theory and Practice | Bill Donaldson | Palgrave |
| 4 | Management of Banking and Financial Services | Padmalatha Suresh & Justin Paul | Pearson |
| 5 | Insurance for Everyone | Kshitiz Patukale | Macmillan India |



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|-----------------------------|--|
| Course Code | COM311-18 |
| Course Title | Portfolio Management |
| Type of Course | DSE-1 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course Prerequisites | Basics of capital markets |
| Course Objectives | This course is an analysis leading to the appraisal and pricing of securities. It discusses the application of Modern Portfolio Theory, analysis of active and passive investment strategies, and measurement of portfolio performance. |

UNIT-I

Introduction : Portfolio & Diversification , Mean – Variance Model , Capital Market Line , Market Portfolio

UNIT-II

Portfolio Management: Markowitz Mode, Capital Asset Pricing Model-Security Market Line-Beta Factor-Alpha and Beta Coefficient-Arbitrage Pricing Model.

UNIT-III

Fundamental Analysis, Performance Evaluation Techniques: Sharpe, Treynor & Jensen Model

UNIT-IV

Global Markets Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|--|---|------------------------|
| 1. | Investment Analysis and Portfolio Management | Chandra, Prasanna | Tata McGraw Hill |
| 2. | Investments | Bodie, Kane; Marcus & Mohanty | Tata McGraw Hill |
| 3. | Security Analysis and Portfolio Management | Fischer, Donald E. and Ronald J. Jordan | Prentice Hall of India |
| 4. | Investment Analysis and Portfolio Management | Reilly, Frank K., and Keith C. Brown | Thomson |

| | |
|----------------------------|---|
| Course Code | COM313-18 |
| Course Title | International Financial Management |
| Type of course | DSE-1 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of international business |
| Course Objectives | To impart understanding of International financial management. |

UNIT –I

Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System. Foreign Exchange Rate Determination: Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price; Purchasing Power Parity; Fisher Effect; Fisher Effect in International Context.

UNIT -II

Currency Forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate, Currency Forecasting; Balance of payments: Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit

UNIT - III

Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk, Country Risk Analysis in International Banking. Measuring & Managing Various Exposures: Alternative measures of foreign exchange exposure, Risk Hedging- An Introduction; Measuring & Managing Transaction Exposure.

UNIT -IV

Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Suggested readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|------------------------------------|---------------------|--------------------|
| 1 | Multinational Financial Management | Shapiro Allan C | John Wiley & Sons |
| 2 | International financial Management | Apte P.G. | Tata McGraw Hill |
| 3 | International Financial Management | Bhalla, V. K (2008) | Anmol Publications |

| | |
|-------------------------------|---|
| 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 |

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|-------------------------------|---|
| Course Code | COM305-18 |
| Course Title | Social And Business Ethics |
| Type of course | DSE-2 |
| 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 wrongdoing, 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. | Title | 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 | COM315-18 |
| Course Title | Compensation Management |
| Type of Course | DSA – 2 |
| 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

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. Scarpllo and F.S. Hills | Dryden Press. |
| 2 | Wage and Salary | Dunn, J.D. and F. M. | McGraw Hill, New |

| | | | |
|---|--|--|-------------------|
| | Administration: Total Compensation System | Rachal, | 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 |



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|-----------------------------|--|
| Course Code | COM317-18 |
| Course Title | Business Marketing |
| Type of Course | DSE-2 |
| 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 | Marketing Management: Analysis, Planning, Implementation & Control. | Kotler, P | Prentice Hall of India, New Delhi |

| | | | |
|---|---|--|--------------------------------|
| 2 | Marketing Management | Czinkota & Kotabe | Vikas Publishing, New Delhi |
| 3 | Marketing Management | Michael, J. E., Bruce, J.W, and William, J.S. | Tata McGraw-Hill, New Delhi |
| 4 | Marketing Management: Planning, Control, New Delhi | Ramaswamy, V.S. and Namakumari, S | MacMillan Press, New Delhi |
| 5 | Basic Marketing | William D. ,Perreault and McCarthy Jr, E. J | Tata McGraw Hill, 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 prerequisite | 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., |

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|-------------------------------|---|
| 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 FrameworkRegulation 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 Laws: Challenges, Issues, and Outcomes | By Susan W. Brenner | North eastern University press. |
| 2. | Information Technology Law and Practice | By Vakul Sharma | Universal Law publishing co. |
| 3. | Principles of Cybercrime | Jonathan Clough | Cambridge University Press, |



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|-------------------------------|---|
| Course Code | COM323-18 |
| Course Title | A Strategic Approach to Business Environment |
| Type of course | GE- 2 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of business information |
| Course Objectives (CO) | 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. |



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|-----------------------------|--|
| Course Code | COM306-18 |
| Course Title | Accounting for Banking & Insurance Companies |
| Type of Course | DSE-3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course Prerequisites | Basics of banking and insurance |
| Course Objectives | To help the students to study the accounting practices followed by insurance and banking companies and to provide them the knowledge of regulatory framework guiding these companies. |

UNIT-I

Insurance : Meaning, Basic concepts, terms used in insurance Business, Types; relevant provisions of the Insurance Act 1938, Insurance Regulatory and Development Authority Act, 1999. General Insurance: Accounting Technique of General Insurance Business, Functional Divisions and Books of Accounts Maintained Therein, Claims Provision at Divisional Offices, Claims Paid, Co-Insurance, Outstanding Premium, Commission, Loans, Investments, Unexpired Risks Reserve., Re-Insurance, types of reinsurance contracts.

UNIT-II

Prepare financial statements of insurance companies carrying on life insurance business, Structure of Schedules A and B, Financial Statements, IRDA Regulations, 2002 regarding Preparation of financial statements, management report and auditor's report, Accounting principles for preparation of financial statements.

UNIT-III

Banking: Meaning, Basic Concepts, Types of Banks, types of Banking Company Business, Prohibition of Trading, Disposal of Non-Banking Assets, Management, Capital and Reserve, Reserve Funds, Restriction as to Payment of Dividend, Cash Reserve, Licensing of Banking Companies.

UNIT-IV

Liquidity Norms, Restriction on Acquisition of Shares in Other Company, Restriction on Loans and Advances, Bank's system of book keeping, Principal Books of Accounts, Capital Framework of Banks Functioning in India, Income Recognition, Classification of Assets and Provisions, Other Special Transactions of Banks

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|---------------------------------------|---------------------|------------------------|
| 1. | Advanced Accounting | IPCC Study Material | Board of Studies, ICAI |
| 2. | Bank and Insurance Capital Management | Frans De Weert | Wiley Finance |
| 3. | Advanced Accounting | Jain & Narang | Kalyani Publications |

| | |
|-------------------------------|---|
| Course Code | COM308-18 |
| Course Title | Strategic Financial Management |
| Type of course | DSE-3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of finance |
| Course Objectives (CO) | This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently. |

UNIT-I

Strategic Financial Management: Introduction, objectives. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management. Strategic Business Unit.

UNIT-II

Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Under-pricing. Asset -stripping. Investment Appraisal Techniques, Capital Rationing, Impact of Inflation on Capital Budgeting Decisions.

UNIT-III

Corporate Restructuring: Financial aspects, Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering. Financial Innovation: Relevance, Drivers and Implications. Investment decisions, Project planning and control

UNIT-IV

Ethical Aspects of Strategic Financial Management. Financial strategy formulation and ethical issues in financial management. Estimation of cost of capital. Innovative Approach to Internal Cost-Profit Analysis. Valuation of a Business Enterprise.

Suggested Readings:

| S. No. | Name | Author | Publisher |
|---------------|--|--------------------------------------|-------------------------|
| 1 | Financial Management | Chandra, Prasanna | Tata McGraw Hill, Delhi |
| 2 | Valuation | Damodaran, Aswath, | John Wiley & Sons |
| 3 | Financial Statement Analysis | Foster, George | Pearson Education |
| 4 | Financial Markets and Corporate Strategy | Grinblatt, Mark and Titman, Sheridan | Tata McGraw Hill. |

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|-----------------------------|--|
| Course Code | COM310-18 |
| Course Title | International Marketing Management |
| Type of Course | DSE-3 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course Prerequisites | Basics of international markets |
| Course Objectives | The objective is to broaden the horizon of students by familiarizing him with the international marketing scenario. |

UNIT-I

International Marketing-Definition, Concept And Setting; Distinctions between International Trade, Marketing and Business; Economic Environment of International Marketing; International Institutions-World Bank, IMF, UNCTAD, GATT, Customs Union, Common Markets, Free Trade Zones, Economic Communities; Constraints on International Marketing - Fiscal and Non-fiscal Barriers, Non-tariff Barriers; Trading Partners.

UNIT-II

Bilateral Trade Agreements, Commodity Agreements and GSP; India and World Trade, Import and Export Policy, Direction and Quantum of India's Exports; Institutional Infrastructure for Export Promotion; Export Promotion Councils.

UNIT-III

Public Sector Trading Agencies, ECGC, Commodity Boards etc.; Procedure and Documents-Registration of Exporters, Export Quotations, Production and Clearance of Goods for Exports.

UNIT-IV

Shipping and Transportation, Insurance, Negotiation of Documents; Instruments of Payments-Open Account, Bills of Exchange; Letter of Credit -Export Finance; International Marketing Mix-Identification of Markets, Product Policy, International Product Life Cycle, Promotion Strategy, Pricing Strategy and Distribution Strategy; Various Forms of International Business; Marketing of Joint Ventures and Turnkey Projects.

Suggested Readings:

| S. No. | Name | Author(s) | Publisher |
|---------------|---|------------------------------|---|
| 1 | International Marketing: Strategies for Success | Johri. Lalit M | University of Delhi, Faculty of Management Studies. |
| 2 | Global Marketing Management, | Keegan, Warren | Prentice Hall Inc. |
| 3 | International Marketing: Analysis and Strategy | Onkvisit, Sak and Shaw, J J. | Prentice Hall of India |
| 4 | International Marketing | Terpstra, Vern & Sarathy | Dryden Press |

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|-------------------------------|--|
| Course Code | COM312-18 |
| Course Title | Financial Services Management |
| Type of course | DSE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basics of finance |
| 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 | P Security Analysis and Portfolio Management | Chandra, | 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 |
| 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 Moriatty | Prentice Hall of India, 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 |



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|-------------------------------|---|
| Course Code | COM316-18 |
| Course Title | Customer Relationship Management |
| Type of course | DSE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basic knowledge of Consumer Behaviour |
| Course Objectives (CO) | 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 customer 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 | Balasubramanian, 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. |

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|-------------------------------|---|
| 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 prerequisite | Basic knowledge Organizational Issues |
| Course Objectives (CO) | 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, Perceptual 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 |

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|-------------------------------|---|
| Course Code | COM320-18 |
| Course Title | E-Marketing |
| Type of course | DSE-4 |
| L T P | 4:0:0 |
| Credits | 4:0:0 |
| Course prerequisite | Basic knowledge of Consumer Behaviour |
| Course Objectives (CO) | To familiarize student with strategy, tactics, key concept and best practices of customer relationship management (CRM). |

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, Reintermediation 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 |



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|-------------------------------|---|
| 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 human resource management |
| 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. |