

## **AMITY BUSINESS SCHOOL**

**Bachelor of Commerce (Hons.)** 

Programme Code: BCH

**Duration - 3 Years Full Time** 

Programme Structure &
Curriculum & Evaluation
Choice Based Credit System (CBCS)

2019

Certified that the program structure and syllabus provided in this document are approved by Academic Council of Amity University Rajasthan, Jaipur for B.Com (H), Batch 2019-22



## **PREAMBLE**

Amity University aims to achieve academic excellence by providing multi-faceted education to students and encourage them to reach the pinnacle of success. The University has designed a system that would provide rigorous academic programme with necessary skills to enable them to excel in their careers. This booklet contains the Programme Structure, the Detailed Curriculum and the Scheme of Examination. The Programme Structure includes the courses (Core courses (CC), Value Added Courses (VA), Domain Elective (DE) Open Elective (OE)), arranged semester wise. The importance of each course is defined in terms of credits attached to it. The credit units attached to each course has been further defined in terms of contact hours i.e. Lecture Hours (L), Tutorial Hours (T), Practical Hours (P). Towards earning credits in terms of contact hours, 1 Lecture and 1 Tutorial per week are rated as 1 credit each and 2 Practical hours per week are rated as 1 credit. Thus, for example, an L-T-P structure of 3-0-0 will have 3 credits, 3-1-0 will have 4 credits, and 3-1-2 will have 5 credits. The Curriculum and Scheme of Examination of each course includes the course objectives, course contents, scheme of examination and the list of text and references. The scheme of examination explains the Weightage given to Continuous Assessment (CA), Attendance (A), Class Test(CT) and End Semester Examination(EE). The details of continuous assessment for each subject are given in their respective course profile only. The different codes used for the components of continuous assessment are as follows:

Components	Codes
Case Discussion/ Presentation/ Analysis	C
Home Assignment	Н
Project	P
Seminar	S
Viva	V
Quiz	Q
Class Test	CT
Attendance	A
End Semester Examination	EE

Total credit requirements are 150 credits within six semesters in 3 years for the award of B.Com. (H) Degree from AUR. The details of each semester are as follows:

Years	Semester	No. of Total credit per semester	Cumulative Credits
1	I	22	22
1	П	25	47
2	III	26	73
2	IV	28	101
3	V	28	129
3	VI	21	150

It is hoped that it will help the students study in a planned and a structured manner and promote effective learning. Wishing you an intellectually stimulating stay at Amity University!



# Programme Learning Outcomes (PLOs) for Bachelor of Commerce (Hons) Degree (B.Com (Hons))

## Vision of AUR

To be a leading global university & provide value based contemporary education with thrust on innovation, research and productivity with a blend of modernity & tradition.

## Mission of AUR

To prepare future global leaders by providing an environment of excellence in academic research, technology driven learning, cross-cultural exposure, holistic development and also enabling them with a commitment to social & environmental responsibility.

## About the Program

The three-year B. Com. (Hons.) degree programme is aligned with Amity University's vision to provide contemporary education by offering job oriented courses along with imparting necessary knowledge in emerging areas of commerce. This programme prepares commerce graduates who can successfully handle various functions of accounting in SMEs and also participate in the modern financial world. It is designed to develop analytical ability to understand business problems with an effective and well organized professional approach. It also grooms students to develop a well-rounded personality for subsequent graduate studies and allow them to achieve professional success. At the honours level, students develop deeper understanding of various specialization domains of their choice.

Learning Outcomes	On completion of this program, the student should be able to
Demonstrate proficiency in commerce concepts	<ol> <li>Demonstrate adequate knowledge &amp; understanding of the concepts, principles and practices in various areas of commerce.</li> <li>Analyze financial &amp; accounting information presented in quantitative &amp; qualitative forms; demonstrate accurate, full and complete explanations and implications of information.</li> <li>Draw appropriate conclusions based on data analysis, while recognizing the limits of this analysis.</li> </ol>



Learning Outcomes	On completion of this program, the student should be able to
Reflect professional attitude	<ol> <li>Communicate effectively and professionally using a range of communication modes in various business contexts; be proficient in oral, written and meta-verbal communication.</li> <li>Work productively, collaboratively and openly in diverse groups and across cultural boundaries by adopting appropriate roles, processes and Information &amp; communication technologies.</li> <li>Demonstrate understanding of teamwork principles, and empathy for internal / external customers &amp; other stakeholders.</li> <li>Be responsible for his/her continuous learning and create &amp; implement plans to achieve desired learning goals and objectives.</li> </ol>
Develop cognitive skills and encourage critical thinking	<ol> <li>Identify, extract, critically analyze and evaluate data from multiple sources and discover solutions for business challenges.</li> <li>Draw conclusions using fundamental concepts, principles, and knowledge from multiple disciplines.</li> <li>Acquire appropriate levels of quantitative and numerical skills.</li> </ol>
Develop new understanding	<ol> <li>Participate in discussion and debate on various issues related to the environment of business &amp; commerce.</li> <li>Identify, study and analyze relevant global factors that influence business decision making.</li> </ol>
Exhibit ethically responsible decision-making behaviour	<ol> <li>Demonstrate the ability to recognize ethical issues associated with work and organizational decisions / actions.</li> <li>Apply frameworks to deal effectively with ethical issues.</li> </ol>
Fostering Entrepreneurial Attitude	<ol> <li>Identify entrepreneurial tendencies necessary to implement innovative business ideas.</li> <li>Generate ideas for new business plans.</li> </ol>
Professional development	<ol> <li>Demonstrate knowledge &amp; understanding of active and empathetic listening.</li> <li>Acquire local, national &amp; global business knowledge.</li> <li>Demonstrate social and emotional maturity.</li> </ol>



Program Name: Bachelor of Commerce (Hons.)

## FIRST SEMESTER

FIRST SEWIESTER							
Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits	
BCH101	Business Organization & Management	CC	2	1	0	3	
BCH102	Financial Accounting - I	CC	2	1	0	3	
BCH103	Microeconomic Theory & Applications – I	CC	2	1	0	3	
BCH120	Business Mathematics	CC	2	1	0	3	
BCH131	Fundamentals of Computer Applications in Business	CC	2	0	2	3	
BCH130	Business Laws	CC	2	0	0	3	
BCS101	English	VA	1	-	-	1	
BSS103	Behavioral Science - I	VA	1	-	-	1	
FLN101 FLG101 FLS101 FLJ101 FLC101	Foreign Language - I French German Spanish Japanese Chinese	VA	2	-	-	2	
	1	AL CREDIT	S		I	22	



## **SECOND SEMESTER**

SECOND SERIESTER							
Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits	
BCH201	Financial Accounting – II	CC	2	1	0	3	
BCH202	Microeconomic Theory & Applications – II	CC	2	1	0	3	
BCH240	E-Commerce and its Applications	CC	2	1	0	3	
BCH210	Statistical Methods in Research	CC	2	1	0	3	
BCH241	Corporate Laws	CC	2	1	0	3	
BCH242	Fundamentals of Auditing	CC	2	1	0	3	
	Open Elective/ Minor Track -I	OE	3	0	0	3	
BCS201	English	VA	1	0	0	1	
BSS203	Behavioral Science – II	VA	1	0	0	1	
FLN201 FLG201 FLS201 FLJ201 FLC201	Foreign Language - II French German Spanish Japanese Chinese	VA	2	0	0	2	
	TOTA	L CREDIT	TS .			25	



## THIRD SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits
BCH340	Cost &Management Accounting – I	CC	2	1	0	3
BCH361	Financial Statement Analysis	CC	2	1	0	3
BCH362	Macro Economics Analysis- I	CC	2	1	0	3
BCH309	Income Tax Law & Practice	CC	2	1	0	3
BCH310	Business Research Methods	CC	2	1	0	3
EVS001	Environmental Studies	CC	4	0	0	4
	Open Elective/ Minor Track-II	OE	3	0	0	3
BCS301	Business Communication – I	VA	1	0	0	1
BSS303	Behavioral Science - III	VA	1	0	0	1
FLN301 FLG301 FLS301 FLJ301 FLC301	Foreign Language - III French German Spanish Japanese Chinese	VA	2	0	0	2
		TAL CREDIT	S			26



## FOURTH SEMESTER

FOURTH SENIESTER							
Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits	
BCH440	Cost &Management Accounting – II	CC	2	1	0	3	
BCH451	Macro Economics Analysis - II	CC	2	1	0	3	
BCH409	Indirect Taxes & Amendments	CC	2	1	0	3	
BCH452	Financial Management	CC	2	1	0	3	
BCH 421	Data Analytics	CC	2	1	0	3	
BCH423	Basics of Marketing	CC	2	1	0	3	
BCH422	Industry & Company Analysis	CC	2	1	0	3	
	Open Elective/ Minor Track -III	OE				3	
BCS401	Business Communication – II	VA	1	0	0	1	
BSS403	Behavioral Science-IV (Group Dynamics and Team Building)	VA	1	0	0	1	
FLN401 FLG401 FLS401 FLJ401 FLC401	Foreign Language – IV French German Spanish Japanese Chinese	VA	2	0	0	2	
		TAL CREDIT	TS .			28	



## FIFTH SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits	
BCH590	Introduction to Indian Economy	CC	2	1	0	3	
BCH591	Real Estate and Infrastructure Investment	CC	2	1	0	3	
BCH550	Summer Internship	CC	0	0	0	6	
	Domain Elective V: Choose any 3 courses from the following:						
BCH570	Corporate Accounting	DE	2	1	0	3	
BCH505	Fundamentals of Investment	DE	2	1	0	3	
BCH506	Financial Markets, Institutions & Financial Services	DE	2	1	0	3	
BCH592	Personal Finance Management	DE	2	1	0	3	
BCH516	Corporate Tax Planning	DE	2	1	0	3	
BCH509	International Business	DE	2	1	0	3	
BCH518	Business Data Processing	DE	2	1	0	3	
BCH512	Human Resource Management	DE	2	1	0	3	
BCH514	Industrial Relations &Labor Laws	DE	2	1	0	3	
	Open Elective/ Minor Track -IV	OE				3	
BCS501	Business Communication – III	VA	1	0	0	1	
BSS503	Behavioral Science - V	VA	1	0	0	1	
FLN501 FLG501 FLS501 FLJ501	Foreign Language - V French German Spanish Japanese	VA	2	0	0	2	
FLC501	Chinese					_	
	TO	TAL CREDIT	TS .			28	



## SIXTH SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours	Total Credits
BCH673	Strategic Management	CC	2	1	0	3
BCH655	Dissertation	CC	0	0	0	9
	Domain Elective VI:	Choose any	3 courses from	m the follow	ving:	
BCH671	Entrepreneurship Development	DE	2	1	0	3
BCH672	Spreadsheet Modeling in Business	DE	2	1	0	3
BCH661	Regulation of Domestic and Foreign Exchange Markets	DE	2	1	0	3
BCH662	Venture Planning	DE	2	1	0	3
BCH663	Banking and Insurance	DE	2	1	0	3
BCH611	Advertising & Personal Selling	DE	2	1	0	3
BCH612	Service Marketing	DE	2	1	0	3
BCH674	Ethics & Governance	DE	2	1	0	3
BCH614	Compensation Management	DE	2	1	0	3
BCH616	Human Resource Accounting	DE	2	1	0	3
	TO	TAL CREDIT	TS .			21

## **BUSINESS ORGANIZATION AND MANAGEMENT**

Course Code:

BCH101

L:2, T:1, P/FW:0 C:03

## Course Objective:

This course aims to provide students with an understanding of the principles and practices of organisation and management. This course enables students to understand the fundamental management theories and their evolution, identify the elements of the organizational environments, manage resources and develop the ability to make sound decision within an organization.

#### **Course Contents:**

#### Module I: Introduction

Introduction to business - Business activities - Characteristics - Objectives - Business as a system - Indian Business environment - SWOT Analysis (Strength, Weakness, Opportunities, Threats) . Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors,

### Module II: Management

Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Social responsibility of management and Ethics.

## Module III: Planning

Nature importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision-making - importance & steps

## Module IV: Organising & Staffing

Nature and purpose of organisation, Principles of organisation - Types of organization - Departmentation, Committees - Centralisation Vs decentralisation of authority and responsibility - Span of Control - MBO and MBE( Meaning only) - Nature and importance of staffing - Process of selection & recruitment(in brief) - retaining (training and compensation)

## Module V: Directing

Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, mcgregors X & Y theory), Ouchi's Theory- Communication meaning and importance, barriers to communication, types of communication

## Module VI: Controlling

Meaning and steps in controlling - Essentials of a sound control system, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics

#### **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Jain, V. (2000). Theory of Management, 3rd Ed, International Book House.
- Robbins, S. P., & Judge, T. A. (2013). Organizational Behaviour, 15th Ed, Pearson
- Robbins, S. P. (2002). Organizational Behaviour: Concepts, Controversies, Applications, Prentice Hall

## FINANCIAL ACCOUNTING - I

Course Code: BCH102 L:2, T:1, P/FW:0 C:03

## Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions

#### **Course Contents:**

Conceptual and Regulatory Framework - The relationship between accounting and other business functions, Accounting and finance functions within business organizations, Principles of law and regulation governing accounting and auditing, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession The sources and purpose of internal and external financial information, provided by business, Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets; Historical cost convention; Types of Accounts, Double entry system:- The use of double-entry and accounting systems, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS.

#### Module II

System of book keeping — Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book:- Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments, Receivables and payables, Provisions and contingencies, Capital structure and finance costs, Ledger:- Ledger accounts, books of prime entry, and journals, Trial balance and Rectification of errors:- Preparing a trial balance, Trial balance, Correction of errors, Control accounts and reconciliations, Suspense accounts.

#### **Module III**

Final accounts - Concept of Capital, Revenue and Deferred revenue expenditure, Opening and Closing entries, Adjustment and Rectification entries, Trading, Manufacturing and Profit and loss account and Balance sheet

#### Module IV

Depreciation accounting- Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects

## **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning
- Hanif, M. (2013). Financial Accounting. McGraw Hill Education
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Ssehgal, D. (2012). Financial Accounting. Taxmann.
- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

## MICROECONOMIC THEORY AND APPLICATIONS - I

Course Code: BCH103 L:2, T:1, P/FW:0 C:03

## Course Objective:

The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management. The course will attempt to relate theory to practice and try to instill in students the ability to apply basic microeconomic concepts to the understanding of everyday phenomena.

#### **Course Contents:**

#### Module I

Nature and scope of economics, Difference between micro and macroeconomics, Demand Analysis: law of demand, type of demand, Determinants of demand, Movement and shift in demand. Elasticity of demand: concept, type (price elasticity, Income elasticity & cross elasticity), Measurement of elasticity of demand, determining factors. Application of the concept of elasticity of demand in business decision making

#### Module II:

Consumer Behaviour: Cardinal approach-the law of diminishing marginal utility and equi-marginal utility, Ordinal Approach- indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions), price consumption curve, income consumption curve and Engel curve, price effect, Income effect and substitution effect, Analysis of Giffen goods and Inferior goods, Consumer surplus, Derivation of demand curve from Indifference curve, Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference theory

#### Module III:

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions, returns to scale. Isoquants, marginal rate of technical substitution,

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production, economies and diseconomies of scale and the shape of the long run and short run average cost, average variable cost and marginal cost and fixed cost. Supply: Law of supply, determinants. Concept of revenue: Total, Average and Marginal revenue.

#### Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

#### Text & References:

Koutsoyiannis, A. (2005). Modern Microeconomics, 2nd Ed, Macmillan Press LTD

Pindyck, R, and Rubinfeld, D. (2001). Microeconomics, 7th Ed, Prentice Hall.

Ahuja, H.L. (2006). Modern Microeconomics: Theory and Application, 14th Ed, S. Chand Publication.

Parkin, M. (2008). Microeconomics, 8th Ed, Pearson International.

Baumol, William J. (2010). Economic Theory and Operations Analysis, 4<sup>th</sup> Ed, Prentice Hall & PHI Learning

Varian, H.R. (2009). Intermediate Microeconomics: A Modern Approach, 9th Ed, Affiliated East-West Press

Salvatore, D. (1991). Schaum's Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition

## **BUSINESS MATHEMATICS**

Course Code: BCH120 L:2, T:1, P/FW:0 C:03

## Course Objective:

To familiarize the students with basic mathematical tools and the application of the same to business and economic situations

#### **Course Contents:**

#### Module I: Set Theory

Set, Subset, Types of Sets Operations on sets Venn Diagram, Demorgan's Laws, Applications of Set theory, Laws of indices.

#### Module II: Compound Interest and Annuities

Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present Value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating Sinking Funds.

#### Module III: Matrices and Determinants

Definition of a matrix; Types of matrices; Algebra of matrices; properties of determinants; calculation of values of Determinants upto third order; Adjoint of a matrix, Finding inverse of a matrix; Rank of a matrix, Solution of system of linear equations by Cramer's Rule and Matrix Inverse Method (including not more than three variables).

#### Module IV: Differentiation

Definition; Derivative using first Principle; Method of Differentiation of sum, difference, product and Quotient of two functions; Derivative if compositive, inverse, exponential, Logarithmic, parametric and Implicit functions; second order derivative. Maxima and minima

#### Module V: Integration

Integration as anti-derivative process; Standard forms; Method of Integration by substitution, by parts and by use of partial fractions. Definite integral and their properties; Finding areas in simple cases; Determination of Cost, revenue and demand function; Consumer's surplus and Producer's surplus.

#### Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Soni R.S. (1996). Business Mathematics, Pitamber Publishing House
- Sancheti D.C, & Kapoor, V.K, (2011). Business mathematics,11th Ed, Sultan Chand & Sons
- Sharma R.D, (2010), Mathematics, Vol 1, Dhanpat Rai Publications.

## FUNDAMENTALS OF COMPUTER IN BUSINESS

Course Code: BCH 131 L:2, T:01, P/FW:0 C:03

## Course Objective:

To provide computer skills and knowledge for commerce students, and to make them complacent with the use of new tools of IT

#### **Course Contents:**

#### Module I

General features of a Computer. Generation of computers, Personal Computer, Workstation, Mainframe Computer and super Computers, Computer applications – data processing, information processing, commercial, office automation, industry and engineering, healthcare, education, graphics and multimedia

#### Module II

Computer organization; Central processing module, Computer memory- primary memory and secondary memory, Secondary storage devices – magnetic and optical media, Input and output modules; Introduction to E-Commerce, Role of IT in Business

#### Module III

Computer hardware and software; Machine language and high level language, Computer program; Computer virus, Antivirus and Computer security, Internet, Intranet and Extranet, Computer arithmetic, Binary, octal and hexadecimal number systems, Algorithm and flowcharts, Introduction to database and its applications,

#### Module IV

Introduction to MS Office – MS-Word: Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features; MS-Excel: Introduction to Worksheet-Getting started with excel – Editing Cells and using commands and functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel; MS-PowerPoint: Introduction to Power Point Presentation.

#### Module V

Information System (IS) - Concept, need and characteristics of IS - data, information and data life cycle - factors important in planning process, systems approach to management, IS, decision support systems - Steps in system analysis, design and implementation of problems. Introduction to MIS, DSS, EIS,OSS-TPS,PCS and OAS.

#### **Evaluation Scheme:**

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Saxena, S., & Chopra, P. (2009). Computer Application in Management, 2<sup>nd</sup> Ed, Vikas publishing House
- Shrivastava, C. (2009) Fundamentals of Information Technology, 3rd Ed, Kalyani Publishers

## BUSINESS LAWS - I

Course Code: BCH130 L:2, T:1, P/FW:0 C:03

## Course Objective:

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law and to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions and to develop in the student an understanding of the free enterprise system and the legal safeguards of the same.

#### **Course Contents:**

#### **Module I: Introduction**

Meaning and Scope of business law; Sources of Indian Business Law- Indian contract act, sale of goods Act, Partnership Act, Limited Liability Partnership Act, Company Act, Negotiable Act.

#### **Module II: Indian Contract Act**

Definition – types of contract – essentials – offer, acceptance, consideration, capacity of parties – free consent; Void Agreement and voidable agreement and its consequences; Discharge of a contract- by performance, by non-performance, by alteration and by breach; Remedies for breach of contract; Special Contract- Contingent contract, quasi contract, Contract of indemnity and guarantee, Contract of bailment and pledge, law of agency

#### Module III: Indian Sale of Goods Act

Contract of sale, meaning and difference between sale and agreement to sell, Condition and warranties, Caveat Emptor, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer, Auction Sale

#### Module IV: Negotiable Instruments Act

Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable instruments, dishonor of cheque and remedies

#### Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
- Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
- Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
- 6.Chadha P R Business Law, Galgotia Publishing Company, New Delhi
- 7.Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
- 8. Bare Act of negotiable Instrument Act.

## **ENGLISH**

Course Code: BCS101 L:1, T:0, P/FW:0 C:01

## Course Objective:

The course is intended to give a foundation of English Language. The literary texts are indented to help students to inculcate creative & aesthetic sensitivity and critical faculty through comprehension, appreciation and analysis of the prescribed literary texts. It will also help them to respond form different perspectives.

Course Contents:

Module I: Vocabulary; Use of Dictionary Use of Words: Diminutives, Homonyms & Homophones

Module II: Essentials of Grammar - I Articles, Parts of Speech, Tenses

Module III: Essentials of Grammar - II

Sentence Structure, Subject -Verb agreement, Punctuation

Module IV: Communication

The process and importance; Principles & benefits of Effective Communication

Module V: Spoken English Communication

Speech Drills, Pronunciation and accent, Stress and Intonation

Module VI: Communication Skills-I

Developing listening skills, Developing speaking skills

Module VII: Communication Skills-II

Developing Reading Skills, Developing writing Skills

Module VIII: Written English communication

Progression of Thought/ideas, Structure of Paragraph, Structure of Essays

Module IX: Short Stories

Of Studies, by Francis Bacon, Dream Children, by Charles Lamb, The Necklace, by Guy de Maupassant, A Shadow, by R.K.Narayan, Glory at Twilight, Bhabani Bhattacharya

Module X: Poems

All the Worlds a Stage Shakespeare

To Autumn Keats

O! Captain, My Captain. Walt Whitman
Where the Mind is Without Fear
Psalm of Life Rabindranath Tagore
H.W. Longfellow

## Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	10	5	15	70

- Madhulika Jha, Echoes, Orient Long Man
- Ramon & Prakash, Business Communication, Oxford.
- Sydney Greenbaum Oxford English Grammar, Oxford.
- Successful Communications, Malra Treece (Allyn and Bacon)
- Effective Technical Communication, M. Ashraf Rizvi.

<sup>\* 30</sup> hrs Programme to be continued for Full year

## BEHAVIOURAL SCIENCE - I (UNDERSTANDING SELF FOR EFFECTIVENESS)

Course Code: BSS103 L:1, T:0, P/FW:0 C:01

## Course Objective:

This course aims at imparting an understanding of:

- Self and the process of self exploration
- Learning strategies for development of a healthy self esteem
- Importance of attitudes and its effect on personality
- Building emotional competence

#### **Course Contents:**

#### Module I: Self: Core Competency

Understanding of Self; Components of Self - Self identity; Self concept; Self confidence; Self image

#### Module II: Techniques of Self Awareness

Exploration through Johari Window; Mapping the key characteristics of self; Framing a charter for self Stages – self awareness, self acceptance and self realization

#### Module III: Self Esteem & Effectiveness

Meaning & Importance; Components of self esteem; High and low self esteem; Measuring your self esteem

### **Module IV: Building Positive Attitude**

Meaning and Nature of Attitude; Components and Types of Attitudes; Relevance and Importance of Attitudes

## Module V: Building Emotional Competence

Emotional Intelligence - Meaning, Components, Importance and Relevance; Positive and Negative Emotions; Healthy and Unhealthy expression of Emotions

#### **Evaluation Criteria:**

S. N.	<b>Evaluation Component</b>	Weightage %	Tentative Schedule
1	Social Awareness Program (SAP)	25	End of semester
2	Journal of Success	10	Throughout Semester
3	Attendance	05	Throughout Semester
4	Workshop Assessment	45	After every session
5	Student Assignment	15	End of semester
Total		100	

#### **Text & References:**

Dressler, David and Cans, Donald: The Study of Human Interaction

Lindzey, G. and Borgatta, E: Sociometric Measurement in the Handbook of Social Psychology, Addison – Welsley, US.

J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 2, Group (1996); Pfeiffer & Company

## FRENCH - I

Course Code: FLN101 L:2, T:0, P/FW:0 C:02

## Course Objective:

To familiarize the students with the French language

- with the phonetic system
- with the syntax
- with the manners
- with the cultural aspects

#### Course Contents:

Module A: pp. 01 to 37: Module 1, 2, Module 3 Objectif 1, 2 Only grammar of Module 3: objectif 3, 4 and 5

Contenu lexical : Module 1: Découvrir la langue française : (oral et écrit)

- 1. se présenter, présenter quelqu'un, faire la connaissance des autres, formules de politesse, rencontres
- 2. dire/interroger si on comprend
- 3. Nommer les choses

Module 2: Faire connaissance

- 1. donner/demander des informations sur une personne, premiers contacts, exprimer ses goûts et ses préférences
- 2. Parler de soi: parler du travail, de ses activités, de son pays, de sa ville.

Module 3 : Organiser son temps

1. dire la date et l'heure

Contenu grammatical:

- 1. organisation générale de la grammaire
- 2. article indéfini, défini, contracté
- 3. nom, adjectif, masculin, féminin, singulier et pluriel
- 4. négation avec « de », "moi aussi", "moi non plus"
- 5. interrogation : Inversion, est-ce que, qui, que, quoi, qu'est-ce que, où, quand, comment, quel(s), quelle(s)
  Interro-négatif : réponses : oui, si, non
- 6. pronom tonique/disjoint- pour insister après une préposition
- 7. futur proche

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

#### Text & References:

• le livre à suivre : Campus: Tome 1

Course Code: FLG101 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language. To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

#### **Course Contents:**

Module I: Introduction

Self introduction: heissen, kommen, wohnwn, lernen, arbeiten, trinken, etc. All personal pronouns in relation to the verbs taught so far. Greetings: Guten Morgen!, Guten Tag!, Guten Abend!, Gute Nacht!, Danke sehr!, Danke!, Vielen Dank!, (es tut mir Leid!), Hallo, wie geht's?: Danke gut!, sehr gut!, prima!, ausgezeichnet!, Es geht!, nicht so gut!, so la la!, miserabel!

Module II: Interviewspiel

To assimilate the vocabulary learnt so far and to apply the words and phrases in short dialogues in an interview – game for self introduction.

Module III: Phonetics

Sound system of the language with special stress on Dipthongs

Module IV: Countries, nationalities and their languages

To make the students acquainted with the most widely used country names, their nationalitie and the language spoken in that country.

Module V: Articles

The definite and indefinite articles in masculine, feminine and neuter gender. All Vegetables, Fruits, Animals, Furniture, Eatables, modes of Transport

Module VI: Professions

To acquaint the students with professions in both the genders with the help of the verb "sein".

Module VII: Pronouns

Simple possessive pronouns, the use of my, your, etc.

The family members, family Tree with the help of the verb "to have"

Module VIII: Colours

All the color and color related vocabulary - colored, colorful, colorless, pale, light, dark, etc.

Module IX: Numbers and calculations - verb "kosten"

The counting, plural structures and simple calculation like addition, subtraction, multiplication and division to test the knowledge of numbers.

"Wie viel kostet das?"

Module X: Revision list of Question pronouns

W - Questions like who, what, where, when, which, how, how many, how much, etc.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

## SPANISH - I

Course Code: FLS101 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable students acquire the relevance of the Spanish language in today's global context, how to greet each other. How to present / introduce each other using basic verbs and vocabulary

#### **Course Contents:**

#### Module I

A brief history of Spain, Latin America, the language, the culture...and the relevance of Spanish language in today's global context.

Introduction to alphabets

#### Module II

Introduction to 'Saludos' (How to greet each other. How to present / introduce each other).

Goodbyes (despedidas)

The verb *llamarse* and practice of it.

#### Module III

Concept of Gender and Number

Months of the years, days of the week, seasons. Introduction to numbers 1-100, Colors, Revision of numbers and introduction to ordinal numbers.

#### Module IV

Introduction to SER and ESTAR (both of which mean To Be). Revision of 'Saludos' and 'Llamarse'. Some adjectives, nationalities, professions, physical/geographical location, the fact that spanish adjectives have to agree with gender and number of their nouns. Exercises highlighting usage of Ser and Estar.

#### Module V

Time, demonstrative pronoun (Este/esta, Aquel/aquella etc)

#### Module VI

Introduction to some key AR /ER/IR ending regular verbs.

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

- Español, En Directo I A
- Español Sin Fronteras

JAPANESE - I

Course Code: FLJ101 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to learn the basic rules of grammar and Japanese language to be used in daily life that will later help them to strengthen their language.

## **Course Contents:**

Module I: Salutations

Self introduction, Asking and answering to small general questions

Module II: Cardinal Numbers

Numerals, Expression of time and period, Days, months

Module III: Tenses

Present Tense, Future tense

Module IV: Prepositions

Particles, possession, Forming questions

Module V: Demonstratives

Interrogatives, pronoun and adjectives

Module VI: Description

Common phrases, Adjectives to describe a person

Module VII: Schedule

Time Table, everyday routine etc.

Module VIII: Outings

Going to see a movie, party, friend's house etc.

## Learning Outcome

> Students can speak the basic language describing above mentioned topics

## Methods of Private study /Self help

> Handouts, audio-aids, and self-do assignments and role-plays will support classroom teaching

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

- Teach yourself Japanese
- Shin Nihongo no kiso 1

Course Code: FLC101 L:2, T:0, P/FW:0 C:02

## Course Objective:

There are many dialects spoken in China, but the language which will help you through wherever you go is Mandarin, or Putonghua, as it is called in Chinese. The most widely spoken forms of Chinese are Mandarin, Cantonese, Gan, Hakka, Min, Wu and Xiang. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

#### **Course Contents:**

#### Module I

Show pictures, dialogue and retell.

Getting to know each other.

Practicing chart with Initials and Finals. (CHART - The Chinese Phonetic Alphabet Called "Hanyu Pinyin" in Mandarin Chinese.)

Practicing of Tones as it is a tonal language.

Changes in 3<sup>rd</sup> tone and Neutral Tone.

#### Module II

Greetings

Let me Introduce

The modal particle "ne".

Use of Please 'qing" – sit, have tea ..... etc.

A brief self introduction - Ni hao ma? Zaijian!

Use of "bu" negative.

#### Module III

Attributives showing possession How is your Health? Thank you Where are you from? A few Professions like – Engineer, Businessman, Doctor, Teacher, Worker. Are you busy with your work? May I know your name?

#### Module IV

Use of "How many" - People in your family? Use of "zhe" and "na". Use of interrogative particle "shenme", "shui", "ma" and "nar". How to make interrogative sentences ending with "ma". Structural particle "de". Use of "Nin" when and where to use and with whom. Use of guixing. Use of verb "zuo" and how to make sentences with it.

#### Module V

Family structure and Relations. Use of "you" - "mei you". Measure words Days and Weekdays. Numbers.

Maps, different languages and Countries.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

#### C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

• "Elementary Chinese Reader Part I" Lesson 1-10

## FINANCIAL ACCOUNTING - II

Course Code: BCH201 L:2, T:1, P/FW:0 C:03

## Course Objective:

To develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions

#### Module I

Bank reconciliation statement- Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation., Accounting and reporting systems, controls and compliance

#### Module II

Accounts of non-profit organizations - receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

#### Module III

Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, Lease Accounting

#### Module IV

Partnership Accounting:- General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution.

#### Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning Private Limited.
- Hanif, M. (2013). Financial Accounting. Mc Graw Hill Education (India) Private Limited.
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Sehgal, D. (2012). Financial Accounting. Taxmann.
- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

## MICROECONOMIC THEORY AND APPLICATIONS - II

Course Code: BCH202 L:2, T:1, P/FW:0 C:03

## Course Objective:

The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

#### **Course Contents:**

#### Module I:

Perfect Competition: Meaning, revenue of a competitive firm, marginal cost curve and firm's supply decision, firm's short run decision to shut down, firm's long run decision to exit or entre a market, Equilibrium of the firm and the industry in the short and the long run. The supply curve in competitive market: the short run supply curve with fixed number of firms, long run market supply with entry and exit. Difference between accounting and economic profits, producer surplus

#### Module II:

Monopoly Market: Features, Kinds of monopoly, reasons for monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve, Measurement of monopoly power and the rule of thumb for pricing, , Comparison of pure competition and monopoly. The social costs of monopoly power: deadweight loss, Price discrimination

#### Module III:

Monopolistic Competition: Features, Price and output decision in short run and long run, Oligopoly: Features, Interdependence - Cournot's duopoly model, kinked demand model, collusive oligopoly: price leadership model and cartels

#### Module IV:

Market Failure: Risk aversion and risk preference, insurance and investor's choice, Asymmetric information- Adverse selection, moral hazard, externalities, and the market for lemons, Market Signaling, Principle agent problem and Managerial Incentives in an integrated firm, Labour market equilibrium

#### **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Pindyck, R and Rubinfeld, D. (2001). Microeconomics, 7th edition, Prentice Hall.
- Ahuja, H.L. (2006). Modern Microeconomics: Theory and Application, 14<sup>th</sup> edition, S. Chand Publication.
- Koutsoyiannis, A. (2005). Modern Microeconomics, 2<sup>nd</sup> edition, Macmillan Press LTD
- Parkin, M. (2008). Microeconomics, 8th edition, Pearson International.
- Baumol, William J. (2010). Economic Theory and Operations Analysis, 4<sup>th</sup> edition, Prentice Hall UK & PHI Learning Private Ltd. New Delhi.
- Varian, H.R. (2009). Intermediate Microeconomics: A Modern Approach, 9th edition, Affiliated East-West Press, New Delhi.
- Salvatore, D. (1991). Schaum's Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.

## E-COMMERCE AND ITS APPLICATIONS

Course Code: BCH240 L:2, T:0, P/FW:2 C:03

## **Course Objective:**

The subject will provide students with the knowledge to cover wide-ranging aspects of conducting business on the Internet.

#### **Course Contents:**

## **Module I: E-Commerce Concept**

Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, limitations of E-Commerce, precaution for secure E-Commerce, proxy services. Concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI, Factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

## **Module II: Types of E-Commerce**

Meaning of B2C, B2B, C2C, P2P, Applications in B2C- E-Banking, E-Trading, E-Auction - Introduction and overview of these concepts, Application of B2B- E-distributor, B2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer to peer business model Introduction and basic concepts

## **Module III: E-Marketing**

Traditional Marketing V/S E-Marketing, Impact of Ecommerce on markets; marketing issue in E-Marketing, Promoting your E-Business, Direct marketing, one to one marketing

## **Module IV: E-Finance**

Areas of E-Financing, E-Banking, traditional v/s E-Banking, operations in E-Banking; E-Trading- Stock marketing, trading v/s E-Trading, Importance of E-Trading, Advantages of E-trading, operational aspects of E-Trading

#### Module V: E-Payment

Transactions through Internet, Requirements of E-Payment system, Post paid payment system-Credit card solutions, cyber cash Internet cheques; Instant Paid payment system- Debit card, direct debit. Prepaid payment system- Electronic cash, smart cards

#### Examination Scheme:

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Bajaj. (2000). E-Commerce: The Cutting Edge of Business (1 ed.). McGraw Hill.
- Joseph, P. (2008). E-Commerce: An Indian Perspective (3 ed.). PHI.

## STATISTICAL METHODS IN RESEARCH

Course Code: BCH 210 L:2, T:1, P/FW:0 C:03

## Course Objective:

The main objective of this course is to familiarize the students with various descriptive and inferential statistical tools and techniques which will help them in carrying out data analysis for research and business decision making.

#### Course Contents:

#### Module I: Introduction to Statistics

Statistics in Management; Statistical Applications in Management; Limitations of Statistics, Types of Data and Measurement Scales

#### Module II: Exploratory Data Analysis

Summarizing categorical and numeric data; Presenting summarized data with graphs and charts; Measures of Central Tendency; Measures of Dispersion; Skewness & Kurtosis

#### Module III: Foundation of Statistical Inference

Basic Probability Concepts; Types of Probabilities; Probability Distributions: Binomial, Poisson and Normal; Concept of Sampling Distribution; Sampling Distribution of Mean & Proportion

### Module IV: Making Statistical Inferences

Confidence Interval Estimation for Single Population Mean & for Population Proportion; Hypothesis Testing Process; Hypothesis testing for single population mean and proportion, Chi Square Test

### Module V: Statistical Models for Forecasting

Simple Linear Regression & Correlation Analysis; Coefficient of Determination; Overview of Time Series Analysis: Components and Trend Analysis

## **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Rao, A. B. (2012) Quantitative Techniques in Business, Second Edition, Jaico Publications
- Gupta S. P. (2010). Statistical Methods, S. Chand & Co.
- Kapoor, V. K. & Sancheti, (2011). Business Statistics, Sultan Chand & Sons
- Anderson, D. R., Sweeney, D. J, & Williams, T. A. (2002), Statistics for Business and Economics, 11<sup>th</sup> Ed, South-Western Cengage Learning
- Kothari C. R. (2012). Quantitative Techniques, Third edition, Vikas Publishing House
- Hooda R. P. (2002). Introduction to Statistics, Macmillan
- Sharma, J. K. (2007), Business Statistics, Pearson Education India

Course: Code: BCH 241 L:2, T:1, P/FW:0 C: 03

## **Course Objective:**

In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act is a must for the students who are seeking the opportunities in corporate sector.

#### **Course Contents:**

#### Module I:

A brief history of Indian Companies Act: Corporations and legal personality, The formation and constitution of a company, Types of Companies, Capital and the financing of companies, , Formation of public limited Company.

Memorandum and Articles of Association, Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power: Capital maintenance and dividend law Loan capital, Debenture issue, floating and fixed charge; registration of mortgage and charges.

#### Module II:

Directors, Managing Directors and Mangers, Management, administration and the regulation of companies, Company directors, Other company officers, Company meetings and resolutions, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, Prohibition on Buy-back of shares, Explanatory Statement for special business, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report.

#### Module III:

**Meeting:** Types, Requisites of a valid meeting, Members' Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting., Quorum for shareholders' meeting, Chairman of a general meeting, Company Meetings, Appointment of Additional Director, Loan to Directors etc., Restriction on non-cash transaction with directors, Prohibition on forward dealings in securities of the company by the director and Key Managerial Personnel.

## Module IV:

Winding up of Company, Companies Act 2013 (Brief Study of the provisions effective from 12 September 2013) Provisions Special resolution for borrowing in excess of paid-up capital and free reserve, Associate Company, Expert, Free Reserve, Net-worth, Officer who is in default, Private Company, Public Company, Remuneration, Small Company, Subsidiary Company, Authentication of documents, proceedings and contracts. Contribution Company to Political parties; Criminal Liability, Corporate fraudulent and criminal behavior, Fraudulent and criminal behavior

#### **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Singh A: Indian Company Law, Eastern Book Company (2014).
- Kuchhal M.C.: Secretarial Practice, Vikas Publishing House.
- Kuchhal M.C.: Modern Indian Company Law, Vikas Publishing House.
- Mathew, M J Company Law and Secretarial Practice, R B S A Publishers.
- Kapoor. N.D.: Company Law and Secretarial Practice, Sultan Chand & Sons.

## **FUNDAMENTALS OF AUDITING**

Course Code: BCH 242 L:2, T:1, P/FW:0 C: 03

## Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with the professional standards and requirements

#### **Course Contents:**

#### Module I

Introduction to auditing Introduction – meaning - definition – difference between accountancy and auditing – types of audit - advantages of auditing – preparation before, Basic principles governing an audit, Prevention of Frauds and Errors: Fraud and fraudulent behavior and their prevention in business, including money laundering

#### Module II

Internal check Meaning and objects of internal check – internal control-meaning definition-fundamental Principles-internal check as regards wages, cash sales, cash purchases Evaluation of Internal Control System, internal controls authorization, security of data and compliance within business, The concept of audit and other assurance engagements, internal audit – meaning-importance, The scope of the internal audit function, outsourcing and internal audit assignments, Planning and risk assessment, Obtaining and accepting audit engagements External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit

#### Module III

Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking, Verification and valuation of assets and liabilities: Meaning and objectives – position of an auditor as regards to the valuation of assets – verification and valuation of different items – assets –fixed assets –goodwill – stock in trade – investments – liabilities – capital – debentures – bills payable sundry creditors – contingent liabilities –

#### Module IV

Audit Procedure: Audit planning, Audit Programme, Audit working paper, Audit files, Audit Evidence: Methods of obtaining Audit evidence (SA-500 &501), Financial statement assertions and audit evidence, commencement of new audit , Audit of different organizations; Joint Stock Companies, Government organization and not for profit organizations, drafting of audit program or trading and non-trading organization in a tabular form, Preparation of clean and qualified audit report with special reference to manufacturing and other Companies, Audit planning and documentation, Audit sampling and other means of testing, Computer-assisted audit techniques,

#### **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Sharma T.R, Auditing, Sahitya Bhawan Publication: India
- Tandon, B.N., Practical Auditing, S. Chand Publication: India
- Kumar R. & Sharma V., auditing: principles and practice, PHI Learning: India
- MS Ramaswamy, Principles and Practice of Auditing.
- Dinakar Pagare, Practice of Auditing.
- Kamal Gupta, Practical Auditing.
- P N Reddy & Appannaiah, Auditing.

## **ENGLISH**

Course Code: BCS201 L:1, T:0, P/FW:0 C:01

## Course Objective:

The course is intended to give a foundation of English Language. The literary texts are indented to help students to inculcate creative & aesthetic sensitivity and critical faculty through comprehension, appreciation and analysis of the prescribed literary texts. It will also help them to respond form different perspectives.

#### **Course Contents:**

Module I: Vocabulary Use of Dictionary

Use of Words: Diminutives, Homonyms & Homophones

Module II: Essentials of Grammar - I Articles, Parts of Speech, Tenses

Module III: Essentials of Grammar - II

Sentence Structure, Subject - Verb agreement, Punctuation

Module IV: Communication

The process and importance, Principles & benefits of Effective Communication

Module V: Spoken English Communication

Speech Drills, Pronunciation and accent, Stress and Intonation

Module VI: Communication Skills-I

Developing listening skills, Developing speaking skills

Module VII: Communication Skills-II

Developing Reading Skills, Developing writing Skills

Module VIII: Written English communication

Progression of Thought/ideas, Structure of Paragraph, Structure of Essays

Module IX: Short Stories

Of Studies, by Francis Bacon, Dream Children, by Charles Lamb, The Necklace, by Guy de Maupassant A Shadow, by R.K.Narayan, Glory at Twilight, Bhabani Bhattacharya

Module X: Poems

All the World's a Stage Shakespeare

To Autumn Keats

O! Captain, My Captain. Walt Whitman
Where the Mind is Without Fear Rabindranath Tagore
Psalm of Life H.W. Longfellow

Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	10	70

- Madhulika Jha, Echoes, Orient Long Man
- Ramon & Prakash, Business Communication, Oxford.
- Sydney Greenbaum Oxford English Grammar, Oxford.
- Successful Communications, Malra Treece (Allyn and Bacon)
- Effective Technical Communication, M. Ashraf Rizvi.

## BEHAVIOURAL SCIENCE - II (PROBLEM SOLVING AND CREATIVE THINKING)

Course Code: BSS203 L:1, T:0, P/FW:0 C:01

## Course Objective:

To enable the students:

- Understand the process of problem solving and creative thinking.
- Facilitation and enhancement of skills required for decision-making.

#### **Course Contents:**

## Module I: Thinking as a tool for Problem Solving

What is thinking: The Mind/Brain/Behavior; Thinking skills; Critical Thinking and Learning: Making Predictions and Reasoning; Memory and Critical Thinking; Emotions and Critical Thinking

### Module II: Hindrances to Problem Solving

Perception; Expression; Emotion; Intellect; Work environment

#### **Module III: Problem Solving Process**

Recognizing and Defining a problem; Analyzing the problem (potential causes); Developing possible alternatives; Evaluating Solutions; Resolution of problem; Implementation

#### Module IV: Plan of Action

Construction of POA; Monitoring; Reviewing and analyzing the outcome

## Module V: Creative Thinking

Definition and meaning of creativity; The nature of creative thinking; Convergent and Divergent thinking; Idea generation and evaluation (Brain Storming); Image generation and evaluation; Debating; The six-phase model of Creative Thinking: ICEDIP model

#### **Evaluation Criteria:**

S. N.	<b>Evaluation Component</b>	Weightage %	Tentative Schedule
1	Social Awareness Program (SAP)	25	End of semester
2	Journal of Success	10	Throughout Semester
3	Attendance	05	Throughout Semester
4	Workshop Assessment	45	After every session
5	Student Assignment	15	End of semester
Total		100	

- Michael Steven: How to be a better problem solver, Kogan Page, New Delhi, 1999
- Geoff Petty: How to be better at creativity; Kogan Page, New Delhi, 1999
- Phil Lowe Koge Page: Creativity and Problem Solving, New Delhi, 1996
- Bensley, Alan D: Critical Thinking in Psychology A Unified Skills Approach, (1998), Brooks/Cole Publishing Company.

## FRENCH - II

Course Code:

**FLN201** 

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to overcome the fear of speaking a foreign language and take position as a foreigner speaking French.

To make them learn the basic rules of French Grammar.

#### **Course Contents:**

Module A: pp.38 - 47: Module 3: Objectif 3, 4, 5. 6

Module B: pp. 47 to 75 Module 4, 5

Contenu lexical:

Module 3: Organiser son temps

 donner/demander des informations sur un emploi du temps, un horaire SNCF – Imaginer un dialogue

2. rédiger un message/ une lettre pour ...

i) prendre un rendez-vous/ accepter et confirmer/ annuler

ii) inviter/accepter/refuser

3. Faire un programme d'activités

imaginer une conversation téléphonique/un dialogue

Propositions- interroger, répondre

Module 4: Découvrir son environnement

1. situer un lieu

- 2. s'orienter, s'informer sur un itinéraire.
- 3. Chercher, décrire un logement
- 4. connaître les rythmes de la vie

Module 5: s'informer

- 1. demander/donner des informations sur un emploi du temps passé.
- 2. donner une explication, exprimer le doute ou la certitude.
- 3. découvrir les relations entre les mots
- 4. savoir s'informer

Contenu grammatical:

- 1. Adjectifs démonstratifs
- 2. Adjectifs possessifs/exprimer la possession à l'aide de :

i. « de » ii. A+nom/pronom disjoint

- 3. Conjugaison pronominale négative, interrogative construction à l'infinitif
- 4. Impératif/exprimer l'obligation/l'interdiction à l'aide de « il faut.... »/ «il ne faut pas... »
- 5. passé composé
- 6. Questions directes/indirectes

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C – Project + Presentation

I - Interaction/Conversation Practice

Text & References:

• le livre à suivre : Campus: Tome 1

Course Code: FLG201 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

Introduction to Grammar to consolidate the language base learnt in Semester I

#### Course Contents:

#### Module I: Everything about Time and Time periods

Time and times of the day., Weekdays, months, seasons. ,Adverbs of time and time related prepositions

#### Module II: Irregular verbs

Introduction to irregular verbs like to be, and others, to learn the conjugations of the same, (fahren, essen, lessen, schlafen, sprechen und ähnliche).

#### Module III: Separable verbs

To comprehend the change in meaning that the verbs undergo when used as such, Treatment of such verbs with separable prefixes

#### Module IV: Reading and comprehension

Reading and deciphering railway schedules/school time table , Usage of separable verbs in the above context

#### Module V: Accusative case

Accusative case with the relevant articles, Introduction to 2 different kinds of sentences – Nominative and Accusative

#### Module VI: Accusative personal pronouns

Nominative and accusative in comparison, Emphasizing on the universal applicability of the pronouns to both persons and objects

#### Module VII: Accusative prepositions

Accusative propositions with their use, Both theoretical and figurative use

#### Module VIII: Dialogues

Dialogue reading: 'In the market place', 'At the Hotel'

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

Course Code: FLS201 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable students acquire more vocabulary, grammar, Verbal Phrases to understand simple texts and start describing any person or object in Simple Present Tense.

#### **Course Contents:**

#### Module I

Revision of earlier modules.

#### Module II

Some more AR/ER/IR verbs. Introduction to root changing and irregular AR/ER/IR ending verbs

#### Module III

More verbal phrases (eg, Dios Mio, Que lastima etc), adverbs (bueno/malo, muy, mucho, bastante, poco). Simple texts based on grammar and vocabulary done in earlier modules.

#### Module IV

Possessive pronouns

#### Module V

Writing/speaking essays like my friend, my house, my school/institution, myself....descriptions of people, objects etc, computer/internet related vocabulary

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

#### C - Project + Presentation

I - Interaction/Conversation Practice

- Español, En Directo I A
- Español Sin Fronteras

## JAPANESE - II

Course Code: FLJ201 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse in the language with the help of basic particles and be able to define the situations and people using different adjectives.

#### **Course Contents:**

Module I: Verbs

Transitive verbs, intransitive verbs

Module II: More prepositions

More particles, articles and likes and dislikes.

Module III: Terms used for instructions

No parking, no smoking etc.

Module IV: Adverbs

Different adverbial expression.

Module V: Invitations and celebrations

Giving and receiving presents,

Inviting somebody for lunch, dinner, movie and how to accept and refuse in different ways

Module VI: Comprehension's

Short essay on Family, Friend etc.

Module VII: Conversations

Situational conversations like asking the way, At a post office, family

Module VIII: Illness

Going to the doctor, hospital etc.

## Learning Outcome

> Students can speak the language describing above-mentioned topics.

## Methods of Private study /Self help

- ➤ Handouts, audio-aids, and self-do assignments.
- ➤ Use of library, visiting and watching movies in Japan and culture center every Friday at 6pm.
- > Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

- Teach yourself Japanese
- Shin Nihongo no kiso 1

## COST AND MANAGEMENT ACCOUNTING - I

Course Code: BCH 340 L:2, T:1, P/FW:2 C:03

## Course Objective:

To get an expert knowledge in the area of cost accounting and management accounting to enable effective management decisions.

## **Course Contents:**

#### **Module I: Introduction**

Introduction to Management and Cost Accounting, **Nature**, **Scope**, Meaning, Definition & Objectives of Management Accounting, Comparison between Management Accounting and Financial Accounting, Management Accounting and Cost Accounting - Utility & Limitations of Management Accounting, Meaning of Cost, costing and Cost Accounting - Comparison between Financial Accounts and Cost Accounts - Application of Cost Accounting - Cost concepts and Classification of Costs

### **Module II: Costing Methods**

Introduction- Job Costing & Process Costing, Distinction between Process and Job - Preparation of process accounts - treatment of normal loss - abnormal gain

## Module III: Material and Inventory Cost

Classification of materials – Material Control – Purchasing procedure– techniques of Inventory control – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.

#### Module IV: Labour Cost

Control of labour cost – Labour Turnover – Causes and effects of labour turnover, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's differential piece rate systems.

## Module V: Overheads

Definition, Classification of overheads, Allocation of overheads, Apportionment of Service department costs to production departments, Repeated Distribution method, Simultaneous equation method, Absorption of OH's, Methods of Absorption

#### **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Arora, M. N. (2015) Cost and Management Accounting (Theory and Problems), 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) Cost Accounting, 5th edition, Mc Graw Hill Education
- Jain, P. K. (2013) Cost Accounting, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) Cost Accounting, 10th Edition, Sultan Chand Publication

# FINANCIAL STATEMENT ANALYSIS

Course Code: BCH 361 L:2, T:1, P/FW:0 C:03

## Course Objective:

Upon completion of this course, the student should be able to analyze and interpret public companies' financial statements. This course is a study of the process of business analysis and valuation through the evaluation of financial statements.

## **Course Contents:**

## Module I: Introduction

Meaning, Significance, objectives, types of financial analysis, tools of financial statement analysis, limitations of financial analysis

#### Module II: Comparative Statement Analysis

Comparative Balance sheet and Income statement analysis, Common size statements and trend analysis

# Module III: Cash Flow Analysis

Analysis of operating activities, analysis of investing activities and analysis of financial activities, preparation and interpretation of cash flow statement

# Module IV: Ratio Analysis

Introduction, use and significance, limitations of ratio analysis, classification-Liquidity, long term solvency, activity and profitability ratios

## **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- K R Subramanyam (2014) Financial Statement analysis, 11th edition, Mc Graw hill
- Fridson Martin, Alvarez Fernando (2002) Financial Statement Analysis, 3<sup>rd</sup> Edition, John Wiley & Sons Inc.
- Sinha, G. (2013). Financial Statement Analysis, 2nd Ed, PHI
- Arora, M. N. (2013). Cost Accounting Principles and Practices, 11th Ed, Vikas Publishing House
- Shah, P. (2014). Basic Financial Accounting for Management, 6th Ed (Reprint), Oxford Publishing

# MACRO ECONOMICS ANALYSIS-I

Course Code: BCH 362 L:2, T:1, P/FW:0 C:03

# Course Objective:

This course is to familiarize the students with the concepts of macro economics so that they can use these as inputs in decision making process. Emphasis would be laid on the understanding of key economic variables which influence the individual life and the business environment in which the business operations and strategies of the firm take place.

#### **Course Contents:**

#### Module I

National Income and its dimensions: GDP, GNP, NNP and NDP at market price and at factor cost, Measurements of national income: income method, expenditure method and value added method, problems in the estimation of national income, Concepts of real and nominal: income at current price and income at constant price

## Module II

Meaning of inflation, deflation and stagflation, demand pull and cost push inflation, Measurement of Inflation: wholesale price index, consumer price index and GDP deflator, economic and social effects of inflation

#### Module III

Function of commercial bank and Central Bank, Money: Definition, function and Demand and supply of Money, Aggregate demand and Aggregate supply, Keynesian equilibrium output and price, Business Cycles, Unemployment

#### Module IV

Monetary Policy: meaning objectives and instruments of monetary policy, monetary policy development in India, Limitation of monetary policy. Fiscal Policy: meaning objectives and instruments of fiscal policy, fiscal policy and stabilization in the economy, Limitation of fiscal policy

## **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Souza, Errol D (2012). Macroeconomics, 2<sup>nd</sup> Ed, Pearson Education
- Schiller, B. R., & Gebhardt, K. (2019). *The Macro Economy Today*. New York: Mc Graw Hill education (India) Private Limited.
- Dornbusch, R., Fischer, S., & Startz, R. (2004). Macroeconomics, 9th Ed, McGraw-Hill
- Ahuja, H. L. (2006). Macro Economics, S. Chand & Company Ltd.
- Agarwal, V. (2010). Macroeconomics Theory and Policy, 1st Ed, Pearson India
- Mankiw, N. G. (2012). Macroeconomics, 8th Ed, Worth Publishers
- Barro, R. J. (1997). Macroeconomics, 5th Ed, The MIT Press
- Salvatore, D. (2012). Intoduction to International Economics, 3rd Ed, John Wiley & Sons
- Branson, W. H. (1989). Macroeconomic Theory and Policy, 3rd Ed, HarperCollins India
- Shapiro, E. (1982). Macro Economic Analysis, 5th Edition, Tata McGraw Hill.
- Dwivedi, D. N. (2003). Macroeconomics Theory and Policy, 4th Ed, Tata McGraw Hill.

# INCOME TAX LAWS AND PRACTICES

Course Code: BCH 309 L:2, T:1, P/FW:0 C:03

## Course Objective:

To provide students with the knowledge of Basic concepts of Income Tax, to introduce them with provisions of Income Tax Act 1961 and Income Tax Rules 1962, to train them for application of these principal s and provisions.

## **Course Contents:**

#### Module I

Brief History of Taxation in India, The Indian Tax System, Importance of Taxation and types of taxes, Cannons of Taxation – Finance Bill – Scheme of Income Tax. Definition: Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income, Revenue and Capital (a) Receipts (b) Expenditure (c) Loss, Conceptual and Legal Frame work of Income Tax, Scope of Income Tax, Exempted incomes, Residential Status & Incidence of Tax

#### Module II

Introduction on incomes under different heads-salary, income from house property, profits & gains of business and profession, capital gains, income from other source, Income from Salary – Features of Salary Income – Basic Salary – Treatment of Provident fund, Allowance u/s 17(3) including problems on House Rent Allowance, Death-cum-Retirement Gratuity, Commutation of Pension, Leave Encashment, compensation received on voluntary retirement. Perquisites section 89(1)

#### Module III

Gross Total Income & Deductions u/s 80C-80U, Total Income & Computation of Tax, Aggregation of income and Clubbing income, set off and carry forward of losses,

#### Module IV

Preparation of return of Income: PAN- Manually, online filing of return of Income; Assessment of various persons; Individuals & HUF: AOP, BOI, Firm and Companies; Tax Planning, Tax Avoidance and Tax Evasion

## **Examination Scheme:**

Components	CA	A	CT	EE
Weightage (%)	30	5	15	50

- Singhania, Vinod K & Singhania Monica. (2015) *Students' guide to Income Tax*, 53 Edition. New Delhi: Taxmann Publication.
- Ahuja, Girish & Ravi Gupta. *Systematic Approach to Income Tax*. Delhi: Bharat Law House.
- Pagare, Dinkar. Law and Practice of Income Tax. New Delhi: Sultan Chand and Sons.
- Lal, B.B. *Income Tax Law and Practice*. New Delhi: Konark Publications.

## **BUSINESS RESEARCH METHODS**

Course Code: BCH310 L:2, T:1, P/FW:0 C:03

# Course Objective:

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research methods and report preparation

## **Course Contents:**

#### **Module I: Introduction**

Objectives, Significance & Types of Research; Hallmarks of Scientific Research; Management information System & Decision Support System; Theory Building: Research Concept, Construct, Propositions, Variable, and Hypothesis; Business Research Process; Ethical Issues in Business Research.

#### **Module II: Research Methods**

Problem identification & specification; Building Theoretical Framework; Generation of Hypothesis; Components of Research Design; Exploratory Research Design; Descriptive Research Design: Survey Method, Observation Method; Experiemental Research Design

## Module III: Measurement & Sampling

Levels of scale measurement; Criteria for Good measurement; Techniques for Measuring Attitudes; Questionnaire Design; Sampling Design: Probability and Non Probability Sampling Techniques; Sample Size Determination; Sampling and Non Sampling Errors

#### Module IV: Data Collection & Analysis

Fieldwork Management; Principles of Good Interviewing; Editing & Coding the data; Descriptive Data Analysis: Percentage, Mean, Standard Deviation; Hypothesis testing procedure, Inferential Data Analysis: t-test, chi-square test, F-test, One Way ANOVA, Overview of SPSS

#### **Module V: Report Writing**

Purpose and Components of Research Proposal; Components of Written Research Report.

## **Examination Scheme:**

Components	CT	A	CA	EE
Weightage (%)	15	5	20	50

- Zikmund, Babin, Carr, Adhikari, Griffin., Business Research Methods, Cengage Learning, 1e, 2012
- Aaker, David A; Kumar V and George S., Marketing Research, Sixth edition, John Wiley & Sons
- Boyd, Harper W, Westphall, Ralph & Stasch, Stanely F, Market Research Text & Cases, Richard D. Irwin Inc. Homewood, Illinois.
- Luck, David J and Rubin, Ronald S., Marketing Research, Seventh edition, Prentice Hall of India

Course Code: EVS001 L:3, T:1, P/FW:0 C:04

# Course Objective:

The term environment is used to describe, in the aggregate, all the external forces, influences and conditions, which affect the life, nature, behaviour and the growth, development and maturity of living organisms. At present a great number of environment issues, have grown in size and complexity day by day, threatening the survival of mankind on earth. A study of environmental studies is quite essential in all types of environmental sciences, environmental engineering and industrial management. The objective of environmental studies is to enlighten the masses about the importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment.

**Course Contents:** 

# Module I: The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

## Module II: Natural Resources Renewable and non-renewable resources

Natural resources and associated problems, Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

## Module III: Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem Producers, consumers and decomposers Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

## Module IV: Biodiversity and its conservation

Introduction – Definition: genetic, species and ecosystem diversity Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values Biodiversity at global, national and local levels India as a mega-diversity nation Hot-spots of biodiversity Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

# Module V: Environmental Pollution

Definition Causes, effects and control measures of: a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear pollution

Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies Disaster management: floods, earthquake, cyclone and landslides.

## Module VI: Social Issues and the Environment

From unsustainable to sustainable development, Urban problems and related to energy Water conservation, rain water harvesting, watershed management Resettlement and rehabilitation of people; its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation Consumerism and waste products Environmental Protection Act Air (Prevention and Control of Pollution) Act,

Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

# Module VII: Human Population and the Environment

Population growth, variation among nations, Population explosion – Family Welfare Programmes, Environment and human health, Human Rights, Value Education, HIV / AIDS

Women and Child Welfare, Role of Information Technology in Environment and Human Health Case Studies

## Module VIII: Field Work

Visit to a local area to document environmental assets-river / forest/ grassland/ hill/ mountain. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural Study of common plants, insects, birds Study of simple ecosystems-pond, river, hill slopes, etc (Field work equal to 5 lecture hours)

## **Examination Scheme:**

Components	CT	HA	С	V	A	EE
Weightage (%)	10	5	5	5	5	70

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380 013, India, Email:mapin@icenet.net(R)
  - Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House,
- Mumabai, 1196p
- De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Down to Earth, Centre for Science and Environment (R)
- Gleick, H.P. 1993. Water in Crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute
- Oxford Univ. Press. 473p
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
- Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- Mckinney, M.L. & School, R.M. 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
- Dawley Maskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Survey of the Environment, The Hindu (M)
- Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
  - Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Wanger K.D., 1998 Environnemental Management. W.B. Saunders Co. Philadelphia, USA 499p

# **BUSINESS COMMUNICATION - I**

Course Code: BCS 301 L:1, T:0, P/FW:0 C:01

# Course Objective:

To form written communication strategies necessary in the workplace

## **Course Contents:**

Module I: Introduction to Writing Skills Effective Writing Skills Avoiding Common Errors Paragraph Writing Note Taking Writing Assignments

Module II: Letter Writing

Typess Formats

Module III Memo Agenda and Minutes Notice and Circulars

Module IV: Report Writing Purpose and Scope of a Report Fundamental Principles of Report Writing Project Report Writing Summer Internship Reports

## **Evaluation:**

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

- Business Communication, Raman -Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge
- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Effective Writing, Withrow, Cambridge
- Writing Skills, Coe/Rycroft/Ernest, Cambridge

# BEHAVIOURAL SCIENCE - III

# (INTERPERSONAL COMMUNICATION AND RELATIONSHIP MANAGEMENT)

Course Code: BSS 303 L:1, T:0, P/FW:0 C:01

## **Course Objective:**

This course aims at imparting an understanding of:

- Interpersonal communication and relationship.
- Strategies for healthy interpersonal relationship
- Effective management of emotions.
- Building interpersonal competence.

#### **Course Contents:**

#### **Module I: Interpersonal Communication**

Importance of Behavioural/ Interpersonal Communication; Types – Self and Other Oriented; Rapport Building – NLP, Communication Mode; Steps to improve Interpersonal Communication

#### Module II: Transactional Analysis

Transactional Analysis; Life Position/Script Analysis; Games Analysis; Interactional and Transactional Styles

## Module III: Bridging Individual Differences

Understanding individual differences; Bridging differences in Interpersonal Relationship – TA; Communication Styles

## Module IV: Conflict Management and Negotiation

Meaning and Nature of conflicts; Styles and techniques of conflict management; Meaning of Negotiation; Process and Strategies of Negotiation; Interpersonal Communication: Conflict Management and Negotiation

#### **Module V: Impression Management**

Meaning & Components of Impression Management; Impression Management Techniques; Impression Management Training-Self help and Formal approaches

#### **Evaluation Criteria:**

S. N.	<b>Evaluation Component</b>	Weightage %	Tentative Schedule
1	Social Awareness Program (SAP)	25	End of semester
2	Journal of Success	10	Throughout Semester
3	Attendance	05	Throughout Semester
4	Workshop Assessment	45	After every session
5	Student Assignment	15	End of semester
Total		100	

- Vangelist L. Anita, Mark N. Knapp, Inter Personal Communication and Human Relationships: Third Edition, Allyn and Bacon
- Julia T. Wood. Interpersonal Communication everyday encounter
- Beebe, Beebe and Redmond; Interpersonal Communication, 1996; Allyn and Bacon Publishers.
- Rosenfeld, P., Giacalone, R.A. and Catherine, A.R. (2003). Impression Management: Building and Enhancing Reputations at Work. Thomson Learning, Singapore.

Course Code: FLN 301 L:2, T:0, P/FW:0 C:02

# Course Objective:

To provide the students with the know-how

- To master the current social communication skills in oral and in written.
- To enrich the formulations, the linguistic tools and vary the sentence construction without repetition.

## **Course Contents:**

Module B: pp. 76 - 88 Module 6

Module C: pp. 89 to 103 Module 7

Contenu lexical: Module 6: se faire plaisir

- 1. acheter: exprimer ses choix, décrire un objet (forme, dimension, poids et matières) payer
- 2. parler de la nourriture, deux façons d'exprimer la quantité, commander un repas au restaurant

3. parler des différentes occasions de faire la fête

#### Module 7: Cultiver ses relations

1. maîtriser les actes de la communication sociale courante

(Salutations, présentations, invitations, remerciements)

2. annoncer un événement, exprimer un souhait, remercier,

s'excuser par écrit.

3. caractériser une personne (aspect physique et caractère)

## Contenu grammatical:

- 1. accord des adjectifs qualificatifs
- 2. articles partitifs
- 3. Négations avec de, ne...rien/personne/plus
- 4. Questions avec combien, quel...
- 5. expressions de la quantité
- 6. ne...plus/toujours encore
- 7. pronoms compléments directs et indirects
- 8. accord du participe passé (auxiliaire « avoir ») avec l'objet direct
- 9. Impératif avec un pronom complément direct ou indirect
- 10. construction avec « que » Je crois que/ Je pense que/ Je sais que

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

• le livre à suivre : Campus: Tome 1

Course Code: FLG 301 L:2, T:0, P/FW:0 C:02

# Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

#### **Course Contents:**

Module I: Modal verbs

Modal verbs with conjugations and usage

Imparting the finer nuances of the language

## Module II: Information about Germany (ongoing)

Information about Germany in the form of presentations or "Referat" – neighbors, states and capitals, important cities and towns and characteristic features of the same, and also a few other topics related to Germany.

Module III: Dative case

Dative case, comparison with accusative case

Dative case with the relevant articles

Introduction to 3 different kinds of sentences – nominative, accusative and dative

Module IV: Dative personal pronouns

Nominative, accusative and dative pronouns in comparison

Module V: Dative prepositions

Dative preposition with their usage both theoretical and figurative use

Module VI: Dialogues

In the Restaurant,

At the Tourist Information Office,

A telephone conversation

Module VII: Directions

Names of the directions

Asking and telling the directions with the help of a roadmap

Module VIII: Conjunctions

To assimilate the knowledge of the conjunctions learnt indirectly so far

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + PresentationI - Interaction/Conversation Practice

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

Course Code: FLS 301 L:2, T:0, P/FW:0 C:02

# Course Objective:

To enable students acquire knowledge of the Set/definite expressions (idiomatic expressions) in Spanish language and to handle some Spanish situations with ease.

## **Course Contents:**

Module I

Revision of earlier semester modules

Set expressions (idiomatic expressions) with the verb *Tener*, *Poner*, *Ir*....

Weather

Module II

Introduction to Gustar...and all its forms. Revision of Gustar and usage of it

Module III

Translation of Spanish-English; English-Spanish. Practice sentences.

How to ask for directions (using estar)

Introduction to IR + A + INFINITIVE FORM OF A VERB

Module IV

Simple conversation with help of texts and vocabulary

En el restaurante

En el instituto

En el aeropuerto

Module V

Reflexives

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C – Project + Presentation

I - Interaction/Conversation Practice

- Español, En Directo I A
- Español Sin Fronteras -Nivel Elemen

Course Code: FLC301 L:2, T:0, P/FW:0 C:02

# Course Objective:

Foreign words are usually imported by translating the concept into Chinese, the emphasis is on the meaning rather than the sound. But the system runs into a problem because the underlying name of personal name is often obscure so they are almost always transcribed according to their pronciation alone. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

## **Course Contents:**

Module I

Drills, Dialogue practice, Observe picture and answer the question., Introduction of written characters.

Practice reading aloud, Practice using the language both by speaking and by taking notes.

Character writing and stroke order

Module II

Measure words, Position words e.g. inside, outside, middle, in front, behind, top, bottom, side, left, right, straight., Directional words – beibian, xibian, nanbian, dongbian, zhongjian., Our school and its different building locations., What game do you like? Difference between "hii" and "neng", "keyi".

Module III

Changing affirmative sentences to negative ones and vice versa

Human body parts.

Not feeling well words e.g.; fever, cold, stomach ache, head ache.

Use of the modal particle "le"

Making a telephone call Use of "jiu" and "cal" (Grammar portion)

Automobiles e.g. Bus, train, boat, car, bike etc.

Traveling, by train, by airplane, by bus, on the bike, by boat.. etc.

Module IV

The ordinal number "di"

"Mei" the demonstrative pronoun e.g. mei tian, mei nian etc.

use of to enter to exit Structural particle "de" (Compliment of degree). Going to the Park. Description about class schedule during a week in school. Grammar use of "li" and "cong". Comprehension reading followed by questions.

Module V

Persuasion-Please don't smoke. Please speak slowly Praise - This pictorial is very beautiful

Opposites e.g. Clean-Dirty, Little-More, Old-New, Young-Old, Easy-Difficult, Boy-Girl, Black-White, Big-Small, Slow-Fast ... etc. Talking about studies and classmates Use of "it doesn't matter" Enquiring about a student, description about study method.

Grammar: Negation of a sentence with a verbal predicate.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

"Elementary Chinese Reader Part I, Part-2" Lesson 21-30

# COST AND MANAGEMENT ACCOUNTING - II

Course Code: BCH 440 L:2, T:1, P/FW:2 C:03

# Course Objective:

To get an expert knowledge in the area of cost accounting and management accounting to enable effective management decisions.

#### **Course Contents:**

# Module I: Marginal Costing and Cost Volume Profit Analysis

Marginal Costing – Fixed & variable cost, meaning & characteristics of marginal costing profit/volume ratio, break-even analysis and calculation of sales for desired profit and numerical on the same. Limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, Dealing with risk and uncertainty in decision-making

## Module II: Budgetary Control

Budgetary systems, Types of budget, Quantitative analysis in budgeting, External considerations and behavioral aspects, Budgeting, Nature and purpose of budgeting, Statistical techniques, Budget preparation, Flexible budgets, Budgetary control and reporting, Behavioral aspects of budgeting, zero base budgeting.

# Module III: Variance Analysis

Concept of variance;. Material Cost Variance, Material Price Variance and numerical on the same; Labour cost Variance, Labour Rate Variance and numerical on the same. Concept of overhead variance

## Module IV: Non - Integrate Accounting System

Cost Accounting Ledgers and Control Accounts, Integrated Accounting, Reconciliation of Cost & Financial Accounts, Uniform costing and inter comparisons, Throughput accounting, Activity Based Costing: Problem of Traditional Costing; Cost analysis under ABC, Institution of ABC. Benefits and weaknesses, Life Cycle Costing; Target Costing, Cost Management Systems; Total Quality Management, benchmark, Back - flush Costing, Reengineering, Cost Reduction and Value Analysis: Concept and Techniques.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

- Arora, M. N. (2015) *Cost and Management Accounting (Theory and Problems)*, 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) Cost Accounting, 5th edition, Mc Graw Hill Education.
- Jain, P. K. (2013) Cost Accounting, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication.

## MACRO ECONOMICS ANALYSIS -II

Course Code: BCH 451 L:2, T:1, P/FW:0 C:03

# Course Objective:

This course is to familiarize the students with the concepts of macro economics so that they can use these as inputs in decision making process. Emphasis would be laid on the understanding of key economic variables which influence the individual life and the business environment in which the business operations and strategies of the firm take place.

#### **Course Contents:**

#### Module I

Balance of Payments: Meaning and structure of balance of payments, kinds of disequilibrium in balance of payments, process of adjustment in balance of payments, Analysis of performance of Indian economy in the external sector

#### Module II

Foreign Exchange: foreign exchange market, exchange rate systems, exchange rate determination, fixed versus flexible exchange rate, Real Exchange Rate and Net Exports, Marshall-Larner Condition, The J Curve, Devaluation in developing countries, Purchasing Power Parity

#### Module III

Walras' law, IS Curve: parametric shifts of IS Curve, Slope of IS Curve, LM Curve: impact of varying money supply, slope of LM curve, IS and LM- Fiscal and Monetary Policy; IS-LM in India

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

- Souza, Errol D (2012). Macroeconomics, 2<sup>nd</sup> Ed, Pearson Education
- Dornbusch, R., Fischer, S., & Startz, R. (2004). Macroeconomics, 9th Ed, McGraw-Hill
- Ahuja, H. L. (2006). Macro Economics, S. Chand & Company Ltd.
- Agarwal, V. (2010). Macoeconomics Theory and Policy, 1st Ed, Pearson India
- Mankiw, N. G. (2012). Macroeconomics, 8th Ed, Worth Publishers
- Barro, R. J. (1997). Macroeconomics, 5th Ed, The MIT Press
- Salvatore, D. (2012). Intoduction to International Economics, 3rd Ed, John Wiley & Sons
- Branson, W. H. (1989). Macroeconomic Theory and Policy, 3rd Ed, HarperCollins India
- Shapiro, E. (1982). Macro Economic Analysis, 5th Edition, Tata McGraw Hill.
- Dwivedi, D. N. (2003). Macroeconomics Theory and Policy, 4th Ed, Tata McGraw Hill.

## INDIRECT TAXES AND AMENDMENTS

Course Code: BCH 409 L:2, T:0, P/FW:2 C:03

# Course Objective

To provide students with the knowledge of Basic concepts of Indirect Taxes in India, to introduce them with GST and Implementation of GST to train them for application of these principals and provisions and implementation of GST

#### Module I

Overview of Indirect Taxation in India; Various Indirect Taxes Available prior to GST- Excise Duty; Concept, Goods-Excisable Goods; Classification and valuation of Goods; Administration, Storage, Accounting & Clearance of Goods, Central Excise (CENVAT), Assessment, Tax Planning in Excise Custom Duty: Introduction, Concept, Nature and types of duties, classification, Valuation and different types of forms used in custom, Tax planning in custom, Import and export procedure in customs, Export incentive scheme. VAT, Service Tax: Concept, provisions and procedure, Taxable services.

#### Module II

Overview of GST-Implementation of GST, Liability of the Tax Payer, GST Network, GST Council: Levy of GST, Composition Scheme, Remission of Tax / Duty, Registration under GST, Special Persons, Amendments / Cancellation, Overview of the IGST Act- Other Provisions, Place of Supply of Goods & Services-Introduction, Registered and Unregistered Persons, GST Portal- GST Eco-system, GST Suvidha Provider (GSP)

#### Module III

Meaning and Scope of Supply-Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions. Time of Supply-Time of Supply - Goods, Time of Supply - Services, Other Points, Transaction Value, Valuation Rules under GST

#### Module IV

Payment of GST-Procedure; Time of GST Payment, Challan Generation & CPIN, TDS & TCS, Electronic Commerce-Tax Collected at Source (TCS), Procedures for E-commerce Operator. Job Work- Introduction, Concept of Input Tax Credit-Input Service Distributors, Legal Formalities for an ISD, Distribution of Credit, Matching of Input Tax Credit- Returns, GSTR-2, Other Taxable Persons, Annual Return, Uploading Invoices.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

- Reports from Central Board of Excise & Custom- www.cbec.gov.in
- Systematic Approach to Taxation: Containing Income Tax and GST-Girish Ahuja, Ravi Gupta, Pub. Walters Kluwer
- GST Manual (November 2017 Edition)-Taxmann

## FINANCIAL MANAGEMENT

Course Code: BCH 452 L:2, T:1, P/FW:0 C:03

# Course Objective:

The Main goal of this course is to develop a foundation of Financial Management concepts. This will enable to the student to understand how corporations make important investment and Financing decisions and how they establish working capital policies.

#### **Course Contents:**

Module I: Introduction

Financial Management, Finance function, Aims of finance function, Financial management – Goals, Financial decisions, Financial planning – objectives and principles of Sound financial planning, Financial management function, nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organisations, Financial management environment, The economic environment for business, Long term and short term financial plan, Factors affecting financial plan.

#### Module II: Investment Decisions

Valuation Concepts: Time Value of Money – Discounting and Compounding techniques; Investment Decisions: Cash flow and Free Cash Flow; Capital budgeting and discounted cash flow, Investment appraisal, Investment appraisal and Valuation techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance, Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs

## Module III: Financing Decisions

Financing Decisions, Optimal Capital structure, Capital structure theories, Determinants and practical considerations, Finance for small and medium sized entities, Factors influencing capital structure; Cost of Funding Options - Weighted Average Cost of Capital, Dividend Decisions, dividend policy - determinants of dividend policy - types of dividend policy - forms of dividend.

#### Module IV: Working Capital Management

Working capital management, The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, Determining working capital needs and funding strategies

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

- Brearly, R. A., S. C. Myers, & F. Allen. (2011). Principles of Corporate Finance, 10th Ed, McGraw-Hill Irwin
- Chandra, P. (2008). Financial Management., 7th Ed, Tata McGraw-Hill
- Damodaran, A. (2005). Corporate Finance: Theory and Practice, 2nd Ed, Wiley & Sons
- Khan M. Y. & P. K. Jain (2009). Financial Management, 9th Ed, Tata McGraw Hill.
- Pandey, I. M. (2010). Financial Management, 9th Ed., Vikas Publishing House
- Pike, R. & B. Neale (1998). Corporate Finance and Investment: Decisions and Strategies,
   Prentice Hall of India
- Ross, S. A., R. W. Westerfield, & J. Jaffe. (2008) Corporate Finance. 8th Ed, McGraw-Hill Irwin
- Rustagi, R. P. (1999). Financial Management: Theory, Concepts and Problems, Galgotia Publishing Company
- Van Horne, J. C. (1995). Financial Management and Policy, 10th Ed, Prentice Hall of India

## DATA ANALYTICS

Course Code: BCH421 L:2, T:1, P/FW:0 C:03

# Course Objective:

This course has been designed with an objective to familiarize students with MS Excel and SPSS for carrying out data analysis for research and business decision making.

# **Course Contents:**

Module I: Basics of MS Excel

Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions

Module II: Data Presentations: Graphs & Charts

Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram,

Module III: Data Analysis using MS Excel

Basic Pivot Tables, Pivot Charts, What if Analysis: Goal Seek, Data Table, Scenario Manager; Using Data Analysis Tool for Statistical Analysis; Using Solver, NPV, IRR,

Module IV: Data Analysis Using SPSS

Basics of SPSS, Building Variable View; Summarizing Non Parametric Data; Descriptive Statistics, Cross Tabulation, Inferential Statistics: Chi Square Test, t-test, One Way ANOVA, Correlation & Regression Analysis

# **Examination Scheme**

Components	CA	A	CT	ETE
Weightage (%)	95	5	00	00

#### Text & Reference Books

- Winston, W. L., (2014). Microsoft Excel 2013: Data Analysis & Business Modeling
- Landau, S., & Everitt, B.S., (2004), A Handbook of Statistical Analysis Using SPSS, Chapman & Hall/CRC

# **BASICS OF MARKETING**

Course Code: BCH 423 L:3, T:0, P/FW:0 C:03

# **Course Objective:**

To help students to understand the concept of marketing and its applications, also to expose the Students to the latest trends in marketing

## **Course Contents:**

#### Module I: Introduction

Nature and scope of marketing- Importance of marketing as a business function - and in the economy - Marketing concepts - Traditional and Modern, Selling V/S marketing - Marketing Environment, Types of different marketing strategies

## Module II:- Product Mix Strategy

Product - concept of product - consumer and Industrial goods - product planning and development, Product mix, New product development process, product life cycle concept, Importance of Branding, Brand Equity, Challenges of branding, Packaging - role and functions.

## Module III:- Pricing Considerations and Strategies

Introduction to various objectives of pricing, Pricing Process; Adapting the price: Concept of geographical pricing, promotional pricing, discriminatory pricing. Understanding various pricing strategies and their application

# Module IV: Market Segmentation

Markets and Segmentation; Meaning of Market - Various types of markets and their characteristics; Concept of market segmentation and its Importance - bases for market segmentation

#### Module-V

Distribution channels - concept and role - types of distribution channels - Factors affecting choice of a distribution channel.

#### Module- VI

Buying Behaviour for Consumer Markets and Industrial Markets, Types of Buying Situations, Buying Decision Process and Factors Affecting Buyer Behaviour, Consumer Adoption Process

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

- Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
- Dr. C. N. Sontakki: Marketing Management Kalyani Publications New Delhi.
- Marchannd & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, Delhi.
- Mohammad Amanatuallh: Principles of Modern Marketing. Kalyani Publications New Delhi.

# INDUSTRY & COMPANY ANALYSIS

Course Code: BCH422 L:3, T:0, P/FW:0 C:03

# Course Objective:

The course is designed to give the student basic understanding about various industries such as market structure, trends of key indicators, major players and other important dimensions.

## **Course Contents:**

The student needs to submit a detailed study report (on the prescribed format) and present their findings on the chosen industry from the following. The discussion will lead to understanding of basic functionality of various industries, trends of key indicators, products and players & other important decisions.

Agriculture and Allied Industries	Insurance	Telecommunications
Automobiles	IT & ITeS	Textiles
Aviation	Manufacturing	Tourism and Hospitality
Banking	Media and Entertainment	Healthcare
Cement	Metals and Mining	Infrastructure
Consumer Durables	Oil and Gas	Renewable Energy
Ecommerce	Pharmaceuticals	Retail
Education and Training	Power	Gems and Jewellery
Financial Services	Railways	
FMCG	Real Estate	

## **Examination Scheme:**

Components	Report	Presentations	Continuous	Attendance	Viva	EE
			Assessment			
Weightage (%)	25	25	25	05	20	NA

## References:

ANUUAL SERVEY OF INDUSTRIES UNCOMTRADE INTERNATIONAL TRADE CENTER

# **BUSINESS COMMUNICATION - II**

Course Code: BCS 401 L:1, T:0, P/FW:0C:01

# Course Objective:

To teach the participants strategies for improving academic reading and writing. Emphasis is placed on increasing fluency, deepening vocabulary, and refining academic language proficiency.

## **Course Contents:**

Module I: Social Communication Skills Small Talk Conversational English Appropriateness Building rapport

Module II: Context Based Speaking In general situations In specific professional situations Discussion and associated vocabulary Simulations/Role Play

Module III: Professional Skills Presentations Negotiations Meetings Telephony Skills

## **Examination Scheme:**

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

- Essential Telephoning in English, Garside/Garside, Cambridge
- Working in English, Jones, Cambridge
- Business Communication, Raman -Prakash, Oxford
- Speaking Personally, Porter-Ladousse, Cambridge
- Speaking Effectively, Jermy Comfort, et.al, Cambridge
- Business Communication, Raman -Prakash, Oxford

## BEHAVIOURAL SCIENCE - IV

Course Code: BSS 403 L:1, T:0, P/FW:0C:01

# Course Objective:

- To inculcate an elementary level of understanding of group/team functions
- To develop team-spirit and to know the importance of working in teams

## **Course Contents:**

## Module I: Group formation

Definition and Characteristics; Importance of groups; Classification of groups; Stages of group formation Benefits of group formation

## **Module II: Group Functions**

External Conditions affecting group functioning: Authority, Structure, Org. Resources, Organizational policies etc.; Internal conditions affecting group functioning: Roles, Norms, Conformity, Status, Cohesiveness, Size, Inter group conflict; Group Cohesiveness and Group Conflict; Adjustment in Groups

#### **Module III: Teams**

Meaning and nature of teams; External and internal factors effecting team; Building Effective Teams Consensus Building; Collaboration

## Module IV: Leadership

Meaning, Nature and Functions; Self leadership; Leadership styles in organization; Leadership in Teams

## Module V: Power to empower: Individual and Teams

Meaning and Nature; Types of power; Relevance in organization and Society **Evaluation Criteria:** 

S. N.	<b>Evaluation Component</b>	Weightage %	Tentative Schedule
1	Social Awareness Program (SAP)	25	End of semester
2	Journal of Success	10	Throughout Semester
3	Attendance	05	Throughout Semester
4	Workshop Assessment	45	After every session
5	Student Assignment	15	End of semester
Total		100	

- Organizational Behaviour, Davis, K.
- Hoover, Judhith D. Effective Small Group and Team Communication, 2002, Harcourt College Publishers
- Dick, Mc Cann & Margerison, Charles: Team Management, 1992 Edition, viva books
- LaFasto and Larson: When Teams Work Best, 2001, Response Books (Sage), New Delhi
- Smither Robert D.; The Psychology of Work and Human Performance, 1994, Harper Collins College Publishers

Course Code: FLN401 L:2, T:0, P/FW:0C:02

# Course Objective:

To enable students:

- To develop strategies of comprehension of texts of different origin
- To present facts, projects, plans with precision

## **Course Contents:**

Module C: pp. 104 - 139 : Module 8,9

Contenu lexical: Module 8: Découvrir le passé

- 1. parler du passé, des habitudes et des changements.
- 2. parler de la famille, raconter une suite d'événements/préciser leur date et leur durée.
- 3. connaître quelques moments de l'histoire

# Module 9: Entreprendre

- 1. faire un projet de la réalisation: (exprimer un besoin, préciser les étapes d'une réalisation)
- 2. parler d'une entreprise
- 3. parler du futur

Contenu grammatical:

- 1. Imparfait
- 2. Pronom « en »
- 3. Futur
- 4. Discours rapporté au présent
- 5. Passé récent
- 6. Présent progressif

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

• le livre à suivre : Campus: Tome 1

Course Code: FLG401 L:2, T:0, P/FW:0C:02

#### Course Objective:

The course objective is to enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language. Further, to give the students an insight into the culture, geography, political situation and economic opportunities available in Germany and an introduction to Advanced Grammar Language and Professional Jargon

#### **Course Contents:**

## Module I: Present perfect tense

Present perfect tense, usage and applicability, Usage of this tense to indicate near past, Universal applicability of this tense in German

#### Module II: Letter writing

To acquaint the students with the form of writing informal letters

#### Module III: Interchanging prepositions

Usage of prepositions with both accusative and dative cases, Usage of verbs fixed with prepositions, Emphasizing on the action and position factor

#### Module IV: Past tense

Introduction to simple past tense, Learning the verb forms in past tense, Making a list of all verbs in the past tense and the participle forms

## Module V: Reading a Fairy Tale

Comprehension and narration, Rotkäppchen, Froschprinzessin, Die Fremdsprache

## Module VI: Genitive case

Genitive case - Explain the concept of possession in genitive

Mentioning the structure of weak nouns

## Module VII: Genitive prepositions

Discuss the genitive propositions and their usage: (während, wegen, statt, trotz)

#### Module VIII: Picture Description

Firstly recognize the persons or things in the picture and identify the situation depicted in the picture; Secondly answer questions of general meaning in context to the picture and also talk about the personal experiences which come to your mind upon seeing the picture.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

#### C - Project + Presentation

#### I - Interaction/Conversation Practice

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

Course Code: FLS401 L:2, T:0, P/FW:0C:02

# Course Objective:

To enable students acquire working knowledge of the language; to give them vocabulary, grammar, voice modulations/intonations to handle everyday Spanish situations with ease.

## **Course Contents:**

#### Module I

Revision of earlier semester modules Introduction to Present Continuous Tense (Gerunds)

#### Module II

Translation with Present Continuous Tense Introduction to Gustar, Parecer, Apetecer, doler

#### Module III

Imperatives (positive and negative commands of regular verbs)

#### Module IV

Commercial/business vocabulary

#### Module V

Simple conversation with help of texts and vocabulary

En la recepcion del hotel

En el restaurante

En la agencia de viajes

En la tienda/supermercado

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

## Text & References:

• Español Sin Fronteras (Nivel - Elemental)

I - Interaction/Conversation Practice

Course Code: FLC 401 L:2, T:0, P/FW:0C:02

# Course Objective:

How many characters are there? The early Qing dynasty dictionary included nearly 50,000 characters the vast majority of which were rare accumulated characters over the centuries. An educate person in China can probably recognize around 6000 characters. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

## **Course Contents:**

## Module I

Dialogue Practice Observe picture and answer the question Pronunciation and intonation Character writing and stroke order. Electronic items

#### Module II

Traveling – The Scenery is very beautiful Weather and climate Grammar question with – "bu shi .... Ma?" The construction "yao ... le" (Used to indicate that an action is going to take place) Time words "yiqian", "yiwai" (Before and after). The adverb "geng".

#### Module III

Going to a friend house for a visit meeting his family and talking about their customs.

Fallen sick and going to the Doctor, the doctor examines, takes temperature and writes prescription.

Aspect particle "guo" shows that an action has happened some time in the past. Progressive aspect of an actin "zhengzai" Also the use if "zhe" with it. To welcome someone and to see off someone .... I cant go the airport to see you off... etc.

#### Module IV

Shipment. Is this the place to checking luggage? Basic dialogue on – Where do u work? Basic dialogue on – This is my address Basic dialogue on – I understand Chinese Basic dialogue on – What job do u do?

Basic dialogue on - What time is it now?

## Module V

Basic dialogue on – What day (date) is it today? Basic dialogue on – What is the weather like here. Basic dialogue on – Do u like Chinese food? Basic dialogue on – I am planning to go to China.

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

• "Elementary Chinese Reader, Part-2" Lesson 31-38

# INTRODUCTION TO INDIAN ECONOMY

Course Code: BCH 590 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

The objective of the subject is to provide the basic knowledge of the structure and the Current developments in the Indian Economy.

#### **Course Contents:**

# Module I Indian economic growth, distribution and structural change: Comparative historical perspective

Indian Economy at Independence, Planning and Economic Development, Economic Reforms, Growth and structural change, Fiscal and Budgetary developments.

## Module II Human Capital: Demography, health and education

Population Growth and Economic Development, Population trends and Demographic Transition Theory, Microeconomic theory of fertility, National Population Policy, Demographic Dividend, Human Resource Development, Disparities and Divides, Health Indicators, Health care as Social responsibility, Discussion on NFHS

# Module III Growth and Distribution: Poverty, inequality, unemployment and policy interventions

Poverty, Poverty lines in India, measuring poverty; Inequality meaning and trend, Unemployment, measuring unemployment, unemployment rate, Some characteristics of the Indian Labour market

## Module IV Agriculture

Indian Agriculture, Development;. Issues, Policies and agendas for reforms; Highlights of reports by National Commission for Farmers, Agricultural price policy, Farm Profitability, Government's initiative on doubling the farmers income and Food Security

## Module V Industry, Services and Infrastructure

Industrial development since independence, Industrial Policy in India, MSMEs in India, Contribution of MSMEs to Indian Economy, the issues related to growth and sustenance of MSMEs, Overall Industrial Performance since Economic Reform, Competition Laws, Strategy of Disinvestment, Unemployment problem in India and the missing links, Growth process of India's Service Sector, Infrastructure and the Economic Development

#### Module VI The External Sector

Policies, Development and issues related to India's External Sector, India and World Trade Organisation (WTO), India's Balance of Payment

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	15	30	50

#### **Text & References**:

Edited by Uma Kapila. (2019). Indian economy since independence. Delhi: Academic Foundation.

Dutt, R., & Sundaram, K. Indian Economy. New Delhi: S. Chand & Co. Ltd (2016). Mishra, & Puri. Indian Economy. Bombay: Himalaya Publishing House (2015).

Edited by: Raghbendra Jha (2008). The Indian Economy Sixty Years After Independence. London: Palgrave Macmillan

# **Supplementary Readings**

Balakrishnan, P. (2007). The recovery of India: Economic growth in the Nehru era. *Economic and Political Weekly*, 42(45-46), 52-66.

Bardhan, P. (2012). Awakening giants, feet of clay: Assessing the economic rise of China and India. Princeton University Press.

Basu, K., Maertens, A. (2007). The pattern and causes of economic growth in India. Oxford Review of Economic Policy, 23, 143-167.

Bhagwati, J., Panagariya, A. (2012). India's tryst with destiny, Collins Business.

Centre for Sustainable Employment. (2018). State of working India 2018. Azim Premji University.

Desai, S. (2015). Demographic deposit, dividend and debt. *The Indian Journal of Labour Economics*, 58, 217-232.

Dreze, J., Khera, R. (2017). Recent social security initiatives in India, World Development, 98, 555-572.

Dreze, J., Sen, A. (2013). India: An uncertain glory. Allen Lane.

Joshi, V. (2016). *India's long road: The search for prosperity*. Allen Lane.

Meenakshi, J. (2016). Trends and patterns in the triple burden of malnutrition in India. *Agricultural Economics*, 47, 115-134.

Ministry of Finance. (2016). Universal basic income: A conversation with and within the mahatma. Chapter 9 in *Economic Survey*, 172-212.

Panagariya, A., Mukim, M. (2014). A comprehensive analysis of poverty in India. *Asian Development Review*, 31, 1-52.

## REAL ESTATE AND INFRASTRUCTURE INVESTMENT

Course Code: BCH591 L:2, T:1, P/FW:0 C:03

# Course Objective:

The growth and future strategic posture depends on the current strategic investments by the company in the form of capital expenditures. These expenditures because of the huge amount involved can have material impact on the firm and if fail, can result in financial distress. The objective of the course is to make the students familiar with the planning, analysis, and selection of capital expenditure investments with special reference to investments in real estate and infrastructure sector. The students will be exposed to approach of project financing and under what situations should project finance be used.

## **Course Contents:**

# Module I: Valuing the Project

Introduction to Real Estate and Infrastructure Projects; Overview and Resource Allocation Framework; Generation and Screening of Project Ideas; Project Identification; Market and Demand Analysis; Technical Analysis; Financial Analysis; Detailed Project Feasibility Report; Valuation Techniques – Discounted Cash Flow, Adjusted Present Value, Equity Cash Flow, Capital Cash Flow; Project Appraisal

# Module II: Managing Risk

Risk Management - Identification of Risks; Types of Risk; Political Risk and Sovereign Guarantee, Risk Analysis and Assessment Techniques - Sensitivity Analysis, Scenario Analysis, Decision Tree Analysis; Risk Contamination; Risk Mitigation Approaches; Structuring Risk Mitigation Approach; Contracts for Structured Risk Mitigating

## Module III: Structuring the Project

Project Financing Options; Project Financing vs. Traditional Financing; Special Purpose Vehicle; Project Company Structuring, Public-Private Partnership

## Module IV: Financing the Projects

Financing Options – Equity and Debt; Multi-sourcing vs. Single sourcing strategy; Syndicate Loan Procedure; Bonds vs. Term Loan; Role of World Bank Affiliates & International Finance Corporation and Role of Bilateral Agency in International Project Financing; Importance of Social Cost Benefit Analysis and Environmental Assessment

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Finnerty, J. D. (1996) Project Financing: Asset-Based Financial Engineering, Wiley
- Chandra P. 2002, Projects: Planning, Analysis, Financing, Implementation & Review,
   5th Ed. Tata McGraw-Hill Publishing
- Brearly, R. A. and S. C. Myers (1996) Principles of Corporate Finance, 4th Ed., Tata McGraw Hill
- Damodaran, A. (1997) Corporate Finance: Theory and Practice, 1st Ed., Wiley & Sons
- Dayal, R., P. Zachariah and K. Rajpal (1996) Project Management, 1st Ed. Mittal Publications
- Esty, B. (2004) Modern Project Finance: A Casebook, Wiley

## SUMMER INTERNSHIP

Course Code:BCH 550

L:0, T:0, P/FW:0 C:06

#### **GUIDELINES FOR INTERNSHIP FILE**

There are certain phases of every Intern's professional development that cannot be effectively taught in the academic environment. These facets can only be learned through direct, on-the-job experience working with successful professionals and experts in the field. The internship program can best be described as an attempt to institutionalise efforts to bridge the gap between the professional world and the academic institutions. Entire effort in internship is in terms of extending the program of education and evaluation beyond the classroom of a university or institution. The educational process in the internship course seeks out and focuses attention on many latent attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, inter-disciplinary approach, skills for data handling, ability in written and oral presentation, sense of responsibility etc.

In order to achieve these objectives, each student will maintain a file (Internship File). The Internship File aims to encourage students to keep a personal record of their learning and achievement throughout the Programme. It can be used as the basis for lifelong learning and for job applications. Items can be drawn from activities completed in the course modules and from the workplace to demonstrate learning and personal development.

The File will assess the student's analytical skills and ability to present supportive evidence, whilst demonstrating understanding of their organization, its needs and their own personal contribution to the organization.

The layout guidelines for the Internship File:

- A4 size Paper
- font: Arial (10 points) or Times New Roman (12 points)
- line spacing: 1.5
- top and bottom margins: 1 inch/ 2.5 cm; left and right margins: 1.25 inches/ 3 cm

The File will include *five sections* in the order described below. The content and comprehensiveness of the main body and appendices of the report should include the following:

- 1. **The Title Page-**-Title An Internship Experience Report For (Your Name), name of internship organization, name of the Supervisor/Guide and his/her designation, date started and completed, and number of credits for which the report is submitted.
- 2. **Table of Content**--an outline of the contents by topics and subtopics with the page number and location of each section.
- 3. **Introduction**--short, but should include how and why you obtained the internship experience position and the relationship it has to your professional and career goals.
- 4. **Main Body**--should include but not be limited to daily tasks performed. Major projects contributed to, dates, hours on task, observations and feelings, meetings attended and their purposes, listing of tools and materials and their suppliers, and photographs if possible of projects, buildings and co-workers.
- 5. **Appendices**--include pamphlets, forms, charts, brochures, technical and descriptive literature, graphs and other information related to your Internship experience.

The Main Body will have three sections and will include the following items which will be evaluated for the final assessment:-

- 1. An analysis of the company/organization in which the student is working
- 2. A personal review of the student's management skills and how they have been developed through the programme.
- 3. The research report that the student has prepared on the project assigned to him by the organization. (Incase a student is not assigned a specific research project in the organization, he has to select any one aspect of the organization and prepare a research report on it).

## ASSESSMENT OF THE INTERNSHIP FILE

The student will be provided with the Student Assessment Record (SAR) to be placed in front of the Internship File. Each item in the SAR is ticked off when it is completed successfully. The faculty will also assess each item as it is completed. The SAR will be signed by the student and by the faculty to indicate that the File is the student's own work. It will also ensure regularity and meeting the dealines.

# STUDENT ASSESSMENT RECORD (SAR)

Management File Item	Criteria for successful completion of the item
1. Analysis of organization (1500- 2000 words)	<ul> <li>Clear presentation of ideas and analysis</li> <li>Provides an organizational diagram, following organization presentation conventions</li> <li>Analysis covers the organization's:</li> <li>Business strategy and mission</li> <li>Structure</li> <li>Resources and assets</li> <li>Current financial performance</li> <li>Leadership/decision-making style</li> <li>Staffing and skill base</li> <li>Products/services and customers</li> </ul>
2. Personal review of Management skills development (1000-1500 words)	<ul> <li>Clear presentation of ideas and analysis</li> <li>Demonstrate awareness of own management skills</li> <li>Presents critical analysis of own management effectiveness, supported with examples</li> <li>Provides evidence of development of specific management skills e.g. strategic, financial, leadership</li> <li>Explains how new skills and learning have benefited the organization and self</li> </ul>
3. Design of Research Project (1500- 2000 words)	<ul> <li>Clear presentation of ideas and analysis</li> <li>Justifies the choice of subject for the research project and why this might be beneficial to the organization</li> <li>Selects and justifies appropriate research methods for the project</li> <li>Demonstrate understanding of the key stages in undertaking a research project</li> <li>Indicates which analytical/statistical tools would be most appropriate and why</li> <li>The design plan takes account of the resourcing implications of carrying out the research e.g. staffing and other costs</li> </ul>

## Evaluation:

Report by Student (Internship File)

- 1	J	
a.	Organization & Presentation/Language and clarity / substance	
	of Contents covered and Comprehensiveness	20%
b.	Research Report	30%
Ind	ustry Feedback (continuous)	20%
Pre	sentation & Viva (At the end)	30%

Total 100%

# CORPORATE ACCOUNTING

Course Code: BCH 570 L:2, T:1, P/FW:0 C:03

# Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

#### **Course Contents:**

#### Module I

Accounting for share capital transactions - issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; buy-back of shares; Issue and redemption of preference shares under the companies Act 2013; Issue of debentures under the Companies Act 2013; accounting treatment and procedures, redemption of debentures-Rules, sources & methods

#### Module II

Underwriting of shares - SEBI (ICDR) Regulations for Underwriting, payment of underwriting commission, types of Underwriting agreement, Marked and unmarked applications, Full and Partial Underwriting, Determination of Liability in respect of underwriting Contract; Amalgamation-Forms, Motives, requirements of the Companies Act 2013; Types of Amalgamation, Internal reconstruction-Objectives & Forms

#### Module III

Holding and subsidiary companies -Meaning, Requirements of Companies Act 2013, consolidation of Financial Statements and Accounting Standards and presentation of consolidated Financial Statements.

#### Module IV

Good will - Meaning - Definition - Elements of goodwill - Types of Goodwill - Valuation of Purchased Goodwill - Valuation of Non-Purchased or inherent Goodwill - Average Profit Method - Super Profit Method - Capitalization of Average Profit Method - Capitalization of Super Profit Method - annuity method. Shares - Meaning - need for valuation - factors affecting valuation - methods of valuation - Asset Backing or Intrinsic Value Method - Yield Valuation Method - Dividend Yield - Fair Value method.

#### Module V

Liquidation of Companies – Meaning and modes of winding up and Liquidation, Modes of Winding Up, Preparation of Liquidator's Statement of affairs –, Adjustments of Right of Contributories, Payment and their order, preferential creditors, Unsecured Creditors, Liquidator's Remuneration

## **Evaluation:**

Components	A	CT	С	Н	EE
Weightage (%)	5	15	5	5	70

- Hanif M & Mukherjee A (2017) Corporate Accounting 2<sup>nd</sup> Edition, Mc GrawHill Education
- Rajasekaran V. & Lalitha R. (2013) Corporate Accounting, 5th Edition, Pearson publication
- Maheshwari S N (2014) Corporate Accounting, 5th Edition, Vikas Publishing House
- Goyal V K, Goyal Ruchi (2012) Corporate Accounting, 6th Edition, PHI Learning Pvt.Ltd

## FUNDAMENTALS OF INVESTMENT

Course Code: BCH 505 L:2, T:1, P/FW:0 C: 03

# Course Objective:

To introduce students to different investment alternatives – its valuation analysis and investor protection

## **Course Contents:**

#### Module I: The Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, concept of risk and return, Impact of Taxes and inflation on return. Introduction to mutual funds

#### Module II

Valuation of Fixed Income Securities

#### Module III: Security Analysis

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis

#### Module IV: Portfolio Analysis and selection

Capital Asset Pricing Model; Security Market Line; Arbitrage Pricing Theory, Diversification, Markowitz risk return optimization, Single Index model, Sharpe Index Model, Portfolio Beta and efficient frontier

#### Module V: Financial derivatives

Introduction to Financial derivatives, financial derivatives Markets in India.

## Module VI: Investor Protection

SEBI & role of stock exchange in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Chandra, P.(2002), Investment Analysis, Tata McGraw Hill
- Fischer, D.E. and Jordan, R.J. (1995), Security Analysis & Portfolio Management, Prentice Hall of India
- Bhat, Sudhindra;(2009); Security Analysis & Portfolio Management; Excel Books
- Dash, A.P.;(2009); Security Analysis & Portfolio Management; I.K. International

# FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Course Code: BCH 506 L:2, T:01,P/FW:0 C:03

## Course Objective:

To introduce students to different financial institutions, Markets and the services which are available in India?

## **Course Contents**

Module: Financial Markets

Capital Market: Impact of monetary policy, Industrial securities market, Primary market and Secondary

market. Govt. Securities Market, Long Term Loan Market

Money Market : Call

money market, Treasury bills market, Commercial bills market, Short Term Loan Market Commercial papers and certificates of deposits, Discount and Finance House of India, Government Securities Market, Recent developments.

#### Module II: Mutual funds

Meaning, types, functions, advantages; Private and public sector mutual funds; Performance and growth of mutual funds in India; SEBI guidelines.

#### Module III: Financial Institutions, Intermediaries

Evolution of banking in India: Banking Structure: RBI, Commercial Banks, Cooperative Banks, Regional Rural Banks, NABARD; Capital adequacy; CRR & SLR, Repo & Reverse Repo, Bank rate.

## Module IV: Discounting Factoring and Forfeiting

The concept, significance, types; Discounting, Factoring ,Forfeiting; Leasing; Factoring vs. leasing; Hire Purchase; Credit card: The concept, types, advantages and disadvantages. Credit Rating: Mechanism, Role of CRISIL and ICRA.

## Module V: Non-Banking Finance Companies

Evolution and present status. Insurance Companies: Economics of insurance, The insurance industry and its regulation; LIC, GIC. Development finance institutions: Concept, role of DFIs, Sources of funds.

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Text & References:
- Bharti Pathak; Indian Financial System Pearson Education
- Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
- Khan, M.Y, Financial Services, Tata McGraw Hill.
- Jeff Madura, Financial Markets and Institutions, South-Western College Publishing.
- B.C Vasant Desai, The Indian Financial System, Himalaya Publishing House.
- Bhole L.M, Financial Institutions and Markets, Tata McGraw Hill.

## PERSONAL FINANCE MANAGEMENT

Course Code: BCH 592 L:2 T:1, P/FW:0C:03

## Course Objective:

The course presents essential knowledge and skills to make informed decisions about real world financial issues. The course content is designed to help the learner make wise spending, saving, and credit decisions and to make effective use of income to achieve personal financial success. The course covers the basic principles needed for effective personal finance management, including the practical applications of money management, budgeting, taxes, credit, insurance, housing, investments, and retirement planning.

#### Course Contents:

## Module I: Introduction to personal financial planning

Concept of Personal Financial Planning: Need, Significance, Scope; Ethical issues in Personal Financial Planning.

#### Module II: Investment Avenues

Real Assets: Investment in Real Assets: Real Estate, Their relative merits & demerits. Commercial Vs Residential Property; Financial Assets: Bank Saving Schemes, Insurance Policies, Post Office instruments, Government Saving Schemes, Bullions; Capital Assets: Investments in securities: Primary & Secondary Market. Investment in G-sec; Debt instruments, Mutual Funds.

#### Module III: Goal Planning

Concept of risk assessment of individual, Introduction to portfolio management, Investment for major goals: House, Family, Education, Medical. Retirement planning & investment: Income generation after retirement, liability management, anticipation of expenses.

## Module IV: Tax planning

Concept, significance and problems of tax planning, Tax evasion and tax avoidance, Individual Taxation Slabs, Wealth Tax, Gift Tax, Capital Gains Tax, Service tax, Recent Tax saving schemes

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Chandra P, Investment analysis and Portfolio Management, 3rd edition, Tata McGraw Hill
- Ryan Joan S. "Managing Your Personal Finances, South-Western Cengage Learning, 6th edition 2010.
- Jeff Madura, Mike Casey, Sherry J. Roberts "Personal Financial Literacy "Pearson Education, Inc./Prentice-Hall Publishing, 2010
- CPFA NISM Module

## CORPORATE TAX PLANNING

Course Code: BCH 516 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

To help students to understand the concept of Corporate Tax planning and give them a practical exposure to the method of computing corporate tax.

#### Course Contents:

#### Module I

Basic Concepts - Assessment year - Previous year - Person - Assessee -Income - Gross Total income - Total income - Capital Asset - Company - Capital Receipts Vs Revenue Receipts -Capital Expenditure Vs Revenue Expenditure - Method of Accounting - Amalgamation. Residential status and Tax incidence - Incomes exempt from tax.

#### Module II

Computation of Profits and Gains of Business or Profession - General Principles - Deductions and Allowances - Deemed Profits - Income from undisclosed sources - Valuation of stock - Problems on computation of Income from Business or Profession.

#### Module III

Definitions of Indian Company, Domestic Company, Foreign Company, Industrial Company, Widely held company, closely held company, Investment company, consultancy service company and Trading Company. Deductions available to company - Carry forward and set -off of losses in case of certain companies - Tax on undistributed profits of domestic companies - Problems on computation of taxable income of corporate assesse.

#### Module IV

Tax Consideration in specified managerial decisions and their implications on cash flow, make or buy, own or lease, retain or replace, export or domestic sales, shut down or continue, purchase by installment or hire, Expand or Reduce the size of business.

#### Module V

Tax consideration in special areas - Foreign collaboration agreements, Mergers, Amalgamation, Reconstructions and Acquisitions - Capital structure and dividend policy - depreciation and other allowances - New Industrial undertakings and tax reliefs - Personnel compensation plan.

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

#### Text & References:

Lakhotia, R.N., and S.Lakhotia, Corporate Tax Planning Hand Book, Vision Books, New Delhi.

Vinod K. Singhania, Direct Taxes: Law and Practice, Taxmann publications, New Delhi.

Mehrotra and Goyal, Income Tax Law and Practice, Sahitya Bhawan, Agra.

Palkivala, N.A. and Palkivala B.A., Kanga and Palkivalaís Law & practice of Income Tax, N.M. Tripathi.

Bhagwati Prasad, Direct Taxes Law and Practice, Wishwa Prakash, New Delhi.

B.B. Lal, Direct Taxes Practice and Planning, Konark

## INTERNATIONAL BUSINESS

Course Code: BCH 509 L:2, T:1, P/FW:0 C:03

## **Course Objective:**

To introduce students to the contemporary issues in International Business that illustrate the unique challenges faced by manages in the international business environment.

#### **Course Contents:**

#### **Module I: Introduction to International Business**

Nature and scope of international business, International business environment,

Classical theory of international trade: Absolute cost advantage theory, comparative cost theory, and Modern theory of international trade. Michael Porter model of competitive advantage of nations, Globalization – forces, Meaning, dimensions and stages in Globalization

#### **Module II: International Business Environment**

Tariff and non-tariff barriers, General Agreement on Trade and Tariffs (GATT), World Trade Organization, Important Ministerial Conferences & their outcomes, Dispute settlement mechanism under WTO, Regional Integrations, Trade Blocks – nature and levels of integration, arguments for and against regional integration.

#### Module III: Modes of International Entry

International Business – Entry modes, Franchising, Exporting, Licensing, International Agents, International Distributors, Cross Border Mergers & Acquisitions, Strategic Alliances, Joint Ventures, Overseas Manufacture and International Sales Subsidiaries, Outsourcing, FDI, FII, PN

#### Module IV: International Financial Management

Introduction to International Financial Management –International Monetary System, exchange rate system (floating and fixed) Financial Markets and Instruments- Introduction to Export and Import Finance – ECGC & EXIM Bank, Methods of payment in International Trade: Letter of Credit, Banker's Acceptance, Draft.

#### **Module V: Forex Exposure**

Country Risk Analysis, Political, Social and Economic, Types of Forex Exposure: Accounting, Operating & Transaction - their management, An introduction to interest rate exposure.

#### Module VI: Foreign Trade Procedure

An Introduction to Foreign trade Policy and its impact on different sectors of the Economy. Documentation Framework: Types, Characteristics of Document, Export Contract - INCO Terms -Processing of an Export Order.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

#### Text & References

Charles W L Hill. and Arun Kumar Jain (2007), International Business: competing in the global market place, Mc Graw-Hill

John D. Daniels Lee H Radebaugh, (2007), International Business: Environments and Operations. Addison Wesley.

Cherulinam, Francis, International Business, 3<sup>rd</sup> edition, Prentice Hall India

# **BUSINESS DATA PROCESSING**

Course Code: BCH 518 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

To help students to understand the DBMS concepts with oracle as a tool

#### **Course Contents:**

Module I: Introduction to DBMS

Basics of Business Data Processing, Concept of Database, Table, (Relation), Attributes, Primary Key, Foreign Key, Concept of RDBMS. Introduction to ORACLE Features, DSS, Data warehouse, Data Mart, Web Server, Role & responsibilities of ORACLE DBA

#### Module II: Introduction to SQL

Features of SQL, SQL statements ,i.e. DDL - CREATE, ALTER - ADD, MODIFY, DELETE clauses , DML - INSERT, UPDATE, DELETE SELECT statement with WHERE, ORDER BY, GROUP BY, HAVING Clauses, Set operations in SQL, Nested queries, GRANT and REVOKE

Module III: Functions and Introduction to PL / SQL

MAX, MIN SORT, COUNT, AVERAGE Numeric, String Functions, Conversion Functions like TO\_CHAR, TO\_DATE, Date Functions. Difference between SQL AND PL/SQL, Block definition structure, Block Functions - %Type, %RowType, IF.....ELSE ...END IF Statement, FOR....LOOP.. END LOOP, WHILE...LOOP... END LOOP

## Module IV: Concept of Cursors and Triggers

Types- Implicit, Explicit Open, Close cursor. Block Level, Field level triggers, Simple example to be solved with Form

#### Module V: Working with forms Menus and Reports

Basic Concept, Application Development in Form, Creating a Form, Running a Form, Form Triggers, maintaining Standards in Forms, Master Detail Forms, Libraries and Alerts; Using Default Menu, Using custom menu Attaching a Menu Module to a Form, Opening a Form through a menu Features, Defining data Module for a Report, Specify Runtime Parameter form for report, specify runtime parameter form for a report.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- An introduction to database:- Date C.J.
- Commercial Application Development Using Developer 2000 by Ivan Bayross.
- Structured Query Languages (SQL) By Osborne.
- SQL Scott Urman
- Teach yourself ORACLE 8 Ed.Whalen in 21 days.

# HUMAN RESOURCE MANAGEMENT

Course Code: BCH512 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

To help students to understand the concept of human resource management to enable them to better manage the most important asset of any organisation which are people.

#### **Course Contents:**

#### Module I

Human Resource Management - Meaning of HRM, Importance of HRM, Objectives and functions, Process of HRM, systems and techniques, Role of human resource manager, duties and Responsibilities of human resource manager.

#### Module II

Human Resource planning, Meaning and importance of Human resource planning, benefits of human resource planning. Job Analysis, Job Description and Job Specification. Recruitment and Selection– Uses of tests in selection

#### Module III

Training- Meaning of Training, Need for training, benefits of training, identification of training needs, methods of training. Issues related with Induction and Placement.

## Module IV

Performance Appraisal and Compensation – Meaning of performance appraisal, objectives of Performance appraisal, methods of performance appraisal and limitations. Principles and Techniques of wage fixation, job evaluation, compensation – meaning of compensation, objectives of compensation.

#### Module V

Promotion and Transfers – Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing.

Work Environment - Fatigue, monotony and boredom, Industrial accidents, Employee safety, Morale, Grievance and Grievances handling.

#### Module VI

HRD - Meaning and Importance of HRD. Knowledge management, knowledge resources. Impact of globalization on human resource management

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- C.B. Mamoria, Personnel Management.
- Edwin Flippo, Personnel Management.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- Biswanath Chosh, Human Resource Development and Management.

# INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Code: BCH514 L:2, T:1, P/FW:0 C:03

# Course Objective:

To help students to understand the importance and various aspects of industrial relations and labour laws

## **Course Contents:**

#### Module I

Introduction to Industrial Relation Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches to industrial relations, The Labour movement, Characteristics of Indian Labour.

#### Module II

Indian Trade Union Movement, Nature of Trade Unions, Reasons for employees to join trade Unions, Problems of Trade Unions & Remedies, Trade Union Act 1926. Labour welfare and social security -Merits & Demerits of Welfare Measures, Types of Welfare Activities, Growth of Labour Welfare & Social Security in India. Retirement benefits - Provident Fund- Public Provident fund, Gratuity, statutory provisions regarding gratuity, Pension.

#### Module III

Collective Bargaining Meaning, Concept, Prerequisites, Process, Principles, Essential Conditions for the Success of Collective Bargaining. Collaboration and Workers Participation in Management. Bases and Interventions for collaboration. Concepts, Objectives and Types of workers participation in management.

#### Module IV

Grievance handling and Industrial Discipline- causes, effects and Grievance redressal procedure. Purview of Industrial Employment (standing orders) Act 1946. Industrial Disputes Meaning, Causes and Types of Industrial Conflicts, Strikes & Lockouts, Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947, Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to Conflict, Settlement of Conflicts.

#### Module V

Occupational Hazards, Industrial Health & Safety - Types of accidents, Causes and Prevention of accidents. Safety - Need for safety, measures to ensure safety in organisations. The supervisors role in safety Health-Physical health & Mental health, Problems and remedies, noise control, job stress, communicable diseases, Alcoholism and drug abuse, Violence in the work place, Use of computers to monitor health and safety.

#### Module VI

Quality Circle- Benefits and Problems of QC. Quality of Work life- Introduction, Meaning, Specific issues in QWL, QWL and productivity, Barriers in QWL, Strategies for improvement of QWL

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- \* Davar, Personnel management and Industrial Relations.
- \* C.B. Memoria, Dynamics of industrial Relations in India.
- \* Johnson, Introduction to Industrial Relations.
- \* Sharma A.M, Industrial Relations.
- \* Biswanth Ghosh, Personnel management and Industrial Relations.
- \* Bhagdiwall- Flippo, Personnel management and Industrial Relations.
- \* Arora, Labour law.

# STRATEGIC MANAGEMENT

Course Code: BCH673 L:2, T:1, P/FW:0 C:03

## Course Objective:

The aim of the course is to orient the students in theories and practices of Strategic Management so as to apply the acquired knowledge in formulation and implementation of strategies for better decision-making. This is a gateway to the real world of management and decision-making.

#### **Course Contents:**

#### Module I: Introduction

Planning, Evolution of strategic management, Concept of Corporate Strategy: Intended & Emergent, Patterns of Strategy Development, Levels of strategy.

#### Module II: Mission & Vision

Concept of Strategic Intent, Vision and Mission, Formulation of Vision and Mission Statements, Different Perspectives on Vision and Mission, Business Definition and concept of a Business Model.

## Module III: Strategic Analysis

Industry Analysis, Competitor Analysis using Porter's 5-Forces model, Market Analysis, Environmental Threat and Opportunity Profile (ETOP), Internal Analysis: Building Organization Capability Profile and Strategic Advantage Profile (SAP), Building competencies using Value chain Analysis, Environmental Analysis and dealing with uncertainty, Scenario Analysis, SWOT Analysis.

## Module IV: Strategic Choice

Strategic alternatives at corporate level: expansion, stability, retrenchment and combination, Strategic choice models for dominant single-business companies- Strickland's Grand Strategy Selection Matrix, Model of Grand Strategy Clusters, Strategic choice models for multi-business companies- BCG, GE Nine Cell Matrix, Hofer's Model. Coevolving, Patching, Strategy as simple rules. Strategic alternatives at business level: Michael Porter's Generic competitive strategies. Building Sustainable Competitive Advantage.

#### Module V: Strategic Implementation

Operationalizing strategy and Institutionalizing strategy- developing short-term objectives and policies, functional tactics, and rewards. Structural Implementation, Strategic Control, Mc Kinsey 7-S Framework.

#### Module VI: Recent Developments

Recent Developments in the Field of Strategy: Use of Balanced Scorecard approach, Corporate Governance and Corporate Social Responsibility, Corporate sustainability.

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Business Policy and Strategic Management, Jauch & Glueck
- Strategic Management, Formulation, Implementation & Control, Pearce & Robinson (McGraw Hill), (9th Edition)
- Corporate Strategy, Lynch (Pearson),(4th Edition)
- Strategic Planning, Ramaswamy & Namakumari
- Competitive Advantage, Michael E. Porter
- Crafting & Executing Strategy, The Quest for Competitive Advantage, Thomson, Strickland, Gamble & Jain (McGraw Hill, (12th Ed.)

# DISSERTATION

Course Code: BCH 655 L:0, T:0, P/FW:0 C:09

## The Aims of the Dissertation

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree

The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

# The Dissertation Topic

It is usual to give you some discretion in the choice of topic for the dissertation and the approach to be adopted. You will need to ensure that your dissertation is related to your field of specialisation.

Deciding this is often the most difficult part of the dissertation process, and perhaps, you have been thinking of a topic for some time.

It is important to distinguish here between 'dissertation topic' and 'dissertation title'. The topic is the specific area that you wish to investigate. The title may not be decided until the dissertation has been written so as to reflect its content properly.

Few restrictions are placed on the choice of the topic. Normally we would expect it to be:

- relevant to business, defined broadly;
- related to one or more of the subjects or areas of study within the core program and specialisation stream;
- clearly focused so as to facilitate an in-depth approach, subject to the availability of adequate sources of information and to your own knowledge;
- of value and interest to you and your personal and professional development.

## Planning your dissertation

This will entail following:

- Selecting a topic for investigation.
- Establishing the precise focus of your study by deciding on the aims and objectives of the dissertation, or formulating questions to be investigated. Consider very carefully what is worth investigating and its feasibility.
- Drawing up initial dissertation outlines considering the aims and objectives of the dissertation. Workout various stages of dissertation
- Devising a timetable to ensure that all stages of dissertation are completed in time. The timetable should include writing of the dissertation and regular meetings with your dissertation guide.

# The dissertation plan or outline

It is recommended that you should have a dissertation plan to guide you right from the outset. Essentially, the dissertation plan is an outline of what you intend to do, chapter wise and therefore should reflect the aims and objectives of your dissertation.

There are several reasons for having a dissertation plan

- It provides a focus to your thoughts.
- It provides your faculty-guide with an opportunity, at an early stage of your work, to make constructive comments and help guide the direction of your research.
- The writing of a plan is the first formal stage of the writing process, and therefore helps build up your confidence.

- In many ways, the plan encourages you to come to terms with the reading, thinking and writing in a systematic and integrated way, with plenty of time left for changes.
- Finally, the dissertation plan generally provides a revision point in the development of your dissertation report in order to allow appropriate changes in the scope and even direction of your work as it progresses.

# Keeping records

This includes the following:

- Making a note of everything you read; including those discarded.
- Ensuring that when recording sources, author's name and initials, date of publication, title, place of publication and publisher are included. (You may consider starting a card index or database from the outset). Making an accurate note of all quotations at the time you read them.
- Make clear what is a direct a direct quotation and what is your paraphrase.

## Dissertation format

All students must follow the following rules in submitting their dissertation.

- Front page should provide title, author, Name of degree/diploma and the date of submission.
- Second page should be the table of contents giving page references for each chapter and section.
- The next page should be the table of appendices, graphs and tables giving titles and page references.
- Next to follow should be a synopsis or abstract of the dissertation (approximately 500 words) titled: Executive Summary
- Next is the 'acknowledgements'.
- Chapter I should be a general introduction, giving the background to the dissertation, the objectives of the dissertation, the rationale for the dissertation, the plan, methodological issues and problems. The limitations of the dissertation should also be hinted in this chapter.
- Other chapters will constitute the body of the dissertation. The number of chapters and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to your major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.
- After this concluding chapter, you should give a list of all the references you have used. These should be cross - references with your text. For articles from journals, the following details are required e.g. Draper P and Pandyal K. 1991, The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol18, No6, Nov, pp 791-832.

For books, the following details are required:

Levi, M. 1996, International Financial Management, Prentice Hall, New York, 3rd Ed, 1996

 Finally, you should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.

## Guidelines for the assessment of the dissertation

While evaluating the dissertation, faculty guide will consider the following aspects:

- 1. Has the student made a clear statement of the objective or objective(s).
- 2. If there is more than one objective, do these constitute parts of a whole?
- 3. Has the student developed an appropriate analytical framework for addressing the problem at hand.
- 4. Is this based on up-to-date developments in the topic area?
- 5. Has the student collected information / data suitable to the frameworks?
- 6. Are the techniques employed by the student to analyse the data / information appropriate and relevant?
- 7. Has the student succeeded in drawing conclusion form the analysis?
- 8. Do the conclusions relate well to the objectives of the project?
- 9. Has the student been regular in his work?
- 10. Layout of the written report.

#### Evaluation:

Dissertation: 75 Viva Voce: 25

Total: 100

# **BUSINESS COMMUNICATION - III**

Course Code: BCS501 L:1, T:0, P/FW:0 C:01

# Course Objective:

To equip the participant with linguistic skills required in the field of science and technology while guiding them to excel in their academic field.

# **Course Contents:**

Module I Reading Comprehension Summarising Paraphrasing

Module II Essay Writing Dialogue Report

Module III Writing Emails Brochure Leaflets

Module IV: Introduction to Phonetics

Vowels
Consonants
Accent and Rhythm
Accent Neutralization
Spoken English and Listening Practice

## **Evaluation:**

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

- Effective English for Engineering Students, B Cauveri, Macmillan India
- Creative English for Communication, Krishnaswamy N, Macmillan
- A Textbook of English Phonetics, Balasubramanian T, Macmillan

# BEHAVIOURAL SCIENCE - V (INDIVIDUAL, SOCIETY AND NATION)

Course Code: BSS503 L:1, T:0, P/FW:0 C:01

# Course Objective:

This course aims at enabling students towards:

- Understand the importance of individual differences
- Better understanding of self in relation to society and nation
- Facilitation for a meaningful existence and adjustment in society
- To inculcate patriotism and National pride.
- To enhance personal and professional excellence

## **Course Contents:**

#### Module I: Individual differences & Personality

Personality: Definition& Relevance Importance of nature & nurture in Personality Development; Importance and Recognition of Individual differences in Personality; Accepting and Managing Individual differences (Adjustment Mechanisms); Intuition, Judgment, Perception & Sensation (MBTI) BIG5 Factors

#### Module II: Socialization

Nature of Socialization; Social Interaction; Interaction of Socialization Process; Contributions to Society & Nation

#### Module III: Patriotism and National Pride

Sense of Pride and Patriotism; Importance of Discipline and hard work; Integrity and accountability

# Module IV: Human Rights, Values and Ethics

Meaning of Human Rights; Human Rights Awareness; Importance of human rights; Values and Ethics-Learning based on project work on Scriptures like Ramayana, Mahabharata, Gita etc

#### Module V: Personal and Professional Excellence

Personal excellence:

- o Identifying Long-term choices and goals
- o Uncovering talent, strength and style

Alan P. Rossiter's eight aspects of Professional Excellence

Resilience during challenge and loss; Continued Reflection (Placements, Events, Seminars, Conferences, Projects, Extracurricular Activities, etc)

#### **Evaluation Criteria:**

S. N.	Evaluation Component	Weightage %	Tentative Schedule
1	Social Awareness Program (SAP)	25	End of semester
2	Journal of Success	10	Throughout Semester
3	Attendance	05	Throughout Semester
4	Workshop Assessment	45	After every session
5	Student Assignment	15	End of semester
Total		100	

- Bates, A. P. and Julian, J.: Sociology Understanding Social Behaviour
- Dressler, David and Cans, Donald: The Study of Human Interaction
- Lapiere, Richard. T Social Change
- Rose, G.: Oxford Textbook of Public Health, Vol.4, 1985.
- Robbins O.B.Stephen; Organizational Behaviour

# FRENCH - V

Course Code: FLN501 L:2, T:0, P/FW:0 C:02

# Course Objective:

To furnish some basic knowledge of French culture and civilization for understanding an authentic document and information relating to political and administrative life

## **Course Contents:**

Module D: pp. 131 - 156 Module 10,11

Contenu lexical: Module 10: Prendre des décisions

- 1. Faire des comparaisons
- 2. décrire un lieu, le temps, les gens, l'ambiance
- 3. rédiger une carte postale

Module 11: faire face aux problèmes

- 1. Exposer un problème.
- 2. parler de la santé, de la maladie
- 3. interdire/demander/donner une autorisation
- 4. connaître la vie politique française

# Contenu grammatical:

- 1. comparatif comparer des qualités/ quantités/actions
- 2. supposition : Si + présent, futur
- 3. adverbe caractériser une action
- 4. pronom "Y"

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

# Text & References:

• le livre à suivre : Campus: Tome 1

# GERMAN - V

Course Code: FLG501 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

Introduction to Advanced Grammar and Business Language and Professional Jargon

## **Course Contents:**

Module I: Genitive case

Genitive case - Explain the concept of possession in genitive

Mentioning the structure of weak nouns

Module II: Genitive prepositions

Discuss the genitive propositions and their usage: (während, wegen, statt, trotz)

Module III: Reflexive verbs Verbs with accusative case Verbs with dative case

Difference in usage in the two cases

Module IV: Verbs with fixed prepositions

Verbs with accusative case Verbs with dative case

Difference in the usage of the two cases

Module V: Texts A poem 'Maxi' A text Rocko

#### Module VI: Picture Description

Firstly recognize the persons or things in the picture and identify the situation depicted in the picture; Secondly answer questions of general meaning in context to the picture and also talk about the personal experiences which come to your mind upon seeing the picture.

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

# C – Project + Presentation

I - Interaction/Conversation Practice

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

# SPANISH - V

Course Code: BLS 501 L:2, T:0, P/FW:0 C:02

# Course Objective:

To enable students acquire working knowledge of the language; to give them vocabulary, grammar, voice modulations/intonations to handle everyday Spanish situations with ease.

# **Course Contents:**

Module I

Revision of earlier semester modules

Module II

**Future Tense** 

Module III

Presentations in English on

Spanish speaking countries'

Culture

Sports

Food

People

Politics

Society

Geography

Module IV

Situations:

En el hospital

En la comisaria

En la estacion de autobus/tren

En el banco/cambio

#### Module V

General revision of Spanish language learnt so far.

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

# Text & References:

• Español Sin Fronteras, Greenfield

Course Code: FLC501 L:2, T:0, P/FW:0 C:02

# Course Objective:

What English words come from Chinese? Some of the more common English words with Chinese roots areginseng, silk, dim sum, fengshui, typhoon, yin and yang, T'al chi, kung-fu. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

## **Course Contents:**

Module I

Drills

Dialogue practice

Observe picture and answer the question.

Pronunciation and intonation.

Character writing and stroke order

#### Module II

Intonation

Chinese foods and tastes – tofu, chowmian, noodle, Beijing duck, rice, sweet, sour....etc. Learning to say phrases like – Chinese food, Western food, delicious, hot and spicy, sour, salty, tasteless, tender, nutritious, god for health, fish, shrimps, vegetables, cholesterol is not high, pizza, milk, vitamins, to be able to cook, to be used to, cook well, once a week, once a month, once a year, twice a week...... Repetition of the grammar and verbs taught in the previous module and making dialogues usingit.

Compliment of degree "de".

Module III

Grammar the complex sentence "suiran ... danshi...."

Comparison – It is colder today than it was yesterday.....etc.

The Expression "chule....yiwai". (Besides)

Names of different animals.

Talking about Great Wall of China

Short stories

Module IV

Use of "huozhe" and "haishi"

Is he/she married?

Going for a film with a friend.

Having a meal at the restaurant and ordering a meal.

#### Module V

Shopping – Talking abut a thing you have bought, how much money you spent on it? How many kinds were there? What did you think of others?

Talking about a day in your life using compliment of degree "de". When you get up? When do you go for class? Do you sleep early or late? How is Chinese? Do you enjoy your life in the hostel?

Making up a dialogue by asking question on the year, month, day and the days of the week and answer them.

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

## C - Project + Presentation

I - Interaction/Conversation Practice

#### Text & References:

• "Elementary Chinese Reader" Part-II Lesson 39-46

# ENTREPRENEURSHIP DEVELOPMENT

Course Code: BCH671 L:2, T:1, P/FW:0 C:03

# Course Objective:

The objective of the course is to provide students an understanding of entrepreneurship & the process of creating and grooving a new venture. The course also focuses on giving the students the concept of an entrepreneurs who is willing to accept all the risks & put forth the effort necessary to create a new venture.

#### **Course Contents:**

#### Module I: Basic Concepts

Qualities, Characteristics of an entrepreneur, Venture idea generation, Ideas and the entrepreneurship, Women entrepreneurs, Preliminary Screening, Drawbacks or Problems of entrepreneurship, Reasons of failure, Overview of setting up an enterprise.

## Module II: Project Appraisal

Pre-feasibility Report, Project Report, Comparative Rating of Product ideas, Cash Flow, Financial Analysis and Planning, Sources of Finance. Stages of Project Feasibility Analysis-Market, Technical, Financial, Social Analysis, Project Implementation Stages

## Module III: Financial Analysis

Financing the project, Sources of finance, Venture Capital Sources, What Investor looks in the Investment Proposal, Outline for a Venture Capital Proposal. Sources of finance from different banks, Proposal with IDBI etc.

# Module IV: Market and Materials Management Analysis

Vendor development, vendor selection decision factors, methods of price determination, direct and hidden cost in material management, market development, market feasibility, activities and decisions in materials management

# Module V: Project Management

Steps and procedure for setting up small scale, Role of Banks and Financial Institutions in Development, E-Commerce, E-Business, E-Auction. Project management problems.

## Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Developing Entrepreneurship, Udai Pareek Sanjeev & Rao T.V, Printers, Ahmedabad
- Issues and Problems: Small: 1, Sharma, S.V.S., Industry Extension Training Institute, Hyderabad
- A Practical Guide to Industrial Entrepreneurs; Srivastave, S.B., Sultan Chand & Sons
- Entrepreneurship Development; Bhanussali, Himalaya Publishing, Bombay

# SPREADSHEET MODELING IN BUSINESS

Course Code: BCH 672 L:2, T:1, P/FW:0 C:03

## **Course Objective:**

This course is aimed to study the computer programs for business and financial modeling and structuring and solving financial problems using spreadsheets and structured programming techniques. The objective of the course is to develop skills in translating financial models into spreadsheets using Microsoft Excel and to utilize and integrate spreadsheet functionalities, programming, and interfaces in financial applications.

## **Course Contents:**

#### Module I: Basics of MS Excel

Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions

#### Module II: Charts

Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram

# Module III: Data Analysis using MS Excel

Basic Pivot Tables, Pivot Charts, What if Analysis: Goal Seek, Data Table, Scenario Manager; Using Data Analysis Tool for Statistical Analysis; Using Solver, NPV, IRR, Inferential Statistics: Chi Square Test, t-test, One Way ANOVA, Correlation & Regression Analysis

## Module IV: Advanced functions using MS Excel

Creating and using Macros, sensitivity Analysis, creating profit and loss account, Handling balance sheets through excel

#### **Examination Scheme**

Components	CPA	CT	Q/S	A	CE	EE
Weightage (%)	15	30	-	5	50	0

- Benninga, S. (2000), Financial Modeling, 2nd Ed, MIT Press
- Microsoft excel 2010 All in One for Dummies by H. Greg, 2010, Willey Publishing, Inc

# REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Course Code: BCH 661 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

To acquaint students with the economics of regulation of domestic and foreign exchange markets.

#### **Course Contents:**

#### Module I: Regulation of Domestic Markets

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

# Module II: Foreign Exchange Markets & Regulatory Compliances

The Foreign Exchange Management Act, 1999, Spot and Forward Markets, Trading Terminologies & Mechanism, Currency Convertibility, Major/Minor currencies. ISO Currency codes, linkages to other Global Markets & Events, Using benchmark rates LIBOR/MIBOR. Reserve Bank of India's remittance guidelines for individuals & Corporate.

# Module III: Foreign Exchange Rate Determination

Exchange Rate Determination, Cross-currency calculations, Interest Rate & Purchasing Power Parity, Negotiating FX rates for inflow/outflow for different international transactions, Exchange Arithmetic.

# Module IV: Foreign Exchange Rate Exposure & Trading Strategies

Transaction, Translation and Operating Exposure. FX Trading Strategies for Hedging, Speculation & Arbitrage

## Module V: Foreign Trade Policy and Procedures

Current Foreign trade policy -Merchandise exports from India scheme, Service exports from India Scheme. Duty remission schemes ,EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs

## Module VI: Industries Development Regulation An overview of current Industrial Policy;

Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

## **Text & References:**

Apte P.G. (1998), International Financial Management, Tata McGraw-Hill Publication Thummuluri Siddaiah (2010), International Financial Management, Pearson Education Levi, M.D. (1996), International Finance, McGraw Hill International

Errunza, V.R., Singh, D. and Srinivasan, T.S. (1994), International Business Finance, Global Business Press

Hull, J.C. (1999), Introduction to Futures and Options Markets, Prentice Hall of India

Edwards, F.R and Ma C.W. (1992), Futures and Options, McGraw-Hill International.

Kolb, R.W. (1997), Understanding Futures Markets, Prentice Hall of India

Rebonato, R. (1996), Interest Rate Option Models: Understanding, Analysing and Using Models for Exotic Interest Rate Options, John Wiley and Sons

Kohn, M (1998) Financial Institutions and Markets, Tata McGraw Hill Publishing

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## **VENTURE PLANNING**

Course Code: BCH 662 L:2, T:01, P/FW:0 C: 03

Course Objective:

The course aims at acquaint students with different aspects of starting new business. The students will be given an understanding the creative processes in generating new ideas.

## **Course Contents:**

#### Module I

Generation of New Idea: Creative Thinking, Brain Storming, Different other Techniques of generating New Ideas, Imagination, research & Identification of opportunities, New Venture creation or acquiring an established venture, opportunities, Legal framework, and regulation, Issues related to creating acquiring venture or franchising.

#### Module II

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright, Legal acts governing businesses in India, Identifying Form of Organization; Sole Proprietorship, Partnership, Limited Liability Partnership and Company

#### Module III

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New- Venture Proposals Evaluating the Venture Capitalist. Financing stages, Alternate Sources of Financing for Indian Entrepreneurs, Bank Funding, Government Policy Packages, State Financial Corporation's (SFCs), Business Incubators and Facilitators, Informal risk capital: Angel Investors

## Module IV

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis, Market Research, Sales Forecasting, Evaluation, Pricing Decision

## Module V

Business Plan: Concept. Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description, Marketing: Market Niche and Market Share. Research, Design and Development, Operations Management, Finances. Critical-Risk, Harvest Strategy. Milestone Schedule

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

#### **Text & References:**

Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India

Barringer, B. R., and R. D. Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India

Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin.

Ramachandran, K., Entrepreneurship Development, Tata McGraw Hill, India. 7. Roy, Rajeev, Entrepreneurship, Oxford University Press.

Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India [52]

Holt, David H., Entrepreneurship: New Venture Creation, PHI Learning

Nickels, William G; McHugh, James M, and Susan M McHugh; Understanding Business, Tata McGraw Hi

# **BANKING & INSURANCE**

Course Code: BCH 663 L:2, T:1, P/FW:0 C:03

#### **Course Objective**

The course is intended to acquaint students with basic concepts & principles of Banking and Insurance industry.

#### **Course Contents:**

#### Module I

Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India, Banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector. Technological Channels for the Delivery of Financial Services, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks for domestic economy

#### Module II

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items.

#### Module III

Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Legal Aspects of insurance contract, Re-insurance, Risk and return relationship, Insurance as an Investment, Insurance and Taxation, Advantages and Disadvantages of insurance

#### Module IV

Life Insurance Contract: Nature and Classification of Policies, Selection of Risk, Calculation of premium, Investment of Funds, Surrender Value, Retirement Planning, Pension Plans. Fire Insurance: Nature and uses, Kinds of Policies, Policy Conditions, Rate Fixation Payment of claim, Motor Insurance, Personal Accident, Health and Medical Insurance. Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999.

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

#### **Text & Références**

Bhasin, Niti, Indian Financial System: Evolution and Present Structure, New Century Publications

Agarwal, O.P., Banking and Insurance, Himalaya Publishing House

Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House

Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons

Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House

Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons

Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education

Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

Suri, Niti, Banking and Financial Institution, New Century Publications

# ADVERTISING AND PERSONAL SELLING

Course Code: BCH 611 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

To help students to understand the concept of advertising and personal selling used in marketing for communicating with customers.

#### **Course Contents:**

**Module I: Introduction** - Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, types of advertising; Major Institutions of advertising management, structure & functions of an advertising agency

**Module II Advertising and campaign planning-** Marketing strategy & situation analysis; Advertising plan; Advertising objectives; Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

**Module III - Advertising media strategy** -Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies, Methods of measuring advertising effectiveness

**Module IV: Personal Selling** - The nature of personal selling; Personal Selling in marketing mix; Sales Management environment; Sales forecasting & Sales management planning, Organizing & executing the sales effort. The nature of sales management positions; the sales organization; sales department relations;

**Module V: Sales force management** - Recruitment & selection of sales personnel; Training, motivating, compensating & controlling sales personnel; controlling the sales effort - sales budget, sales quotas, sales territories, sales control & cost analysis. Sales process

#### **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Belch, George E & Belch, Michael A. (2009). Advertising and Promotion. McGraw-Hill Irwin.
- Wells W.D, Burnett J, & Moriarty S. (2009), Advertising Principles and Practice, Pearson Higher Education
- Batra R, Myers G.J., Aaker D (2003), Advertising Management, Pearson Education.
- Still Cundiff, Sales Management Decision Strategies, Fifth Edition, Prentice Hall
- Panda Tapan K., Sahadev Sunil, Sales and Distribution Management, 2005, Oxford University Press.

Course Code: BCH 612 L:2, T:01, P/FW:0 C: 03

# **Course Objective:**

The course has been designed to familiarize students with characteristics of services, their design and delivery and the complexities of handling intangibles.

## **Course Contents:**

#### Module I: Services an Overview

Services: concept, characteristics. Marketing of goods v/s marketing of services. Significance of services marketing. Role of services sector in economy. Growth of service sector. Services- Global and Indian Scenario. Introduction to service marketing mix

#### Module II: Consumer Behaviour in Services

Consumer decision-making process. Consumer Expectations: Concept. Factors influencing customer expectation of services. Service encounter and moments of truths. Managing Customer Satisfaction. Service failure and recovery.

## **Module III: Service Quality & Productivity**

Concept of service quality. GAP Model of service quality. Measuring and improving service quality. Managing service operations and operational design for services. Concept of productivity in service context. Approaches to improve productivity. Managing service demand and capacity: Understanding capacity constraints, understanding demand patterns. Strategies for matching demand and suppl.

## **Module IV: Service Environment**

Importance of service environment. Designing service environment and marketing strategies.

## Module V: Managing service personnel

Role of service personnel and developing customer-focused personnel. Job characteristics. Dealing with conflict and stress. Internal marketing.

#### Module VI: Pricing and Distribution for services

Price determinants, pricing modifications. Approaches to pricing services. Pricing strategies linking to value definitions. Customer-focused pricing. Channel structures, distribution-growth options.

# Module VII: Integrated Marketing Communications for services

Role of communications, communication options, integrative communications program.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Clow Kenneth E. and Kurtz David L. , Services marketing operations, management and strategy, biztantra innovations in management, John Willey & Sons
- Valarie A Zeithaml and mary J Bitner , Services Marketing, Third Edition, Tata McGraw Hill Companies
- Christopher lovelock , Service Marketing (people, technology and strategy), 2001, Fifth Edition, Pearson Education.
- Rampal M.K., Gupta S.L., Service Marketing, 2006 Galgotia Publishing Company

# ETHICS AND GOVERNANCE

Course Code: BCH674 L:2, T:1, P/FW:0 C:03

# **Course Objective:**

The objective of this paper is to enable the students understand the significance and relevance of values and ethical conduct in governance. The course will attempt to highlight the concept of corporate social responsibility, ethics in governance and performance evaluation of Board of Directors along with evaluation and control. At the same time it will acquaint students with relevant committees and their recommendations in respect of effective governance.

#### **Course Contents:**

# **Module I: Overview of Corporate Governance**

Governance & Responsibility, Corporate Governance, Social Responsibility, Ethics and Ethical Dimensions; Scope of Governance, Agency Relationships and Theories; Different Approaches to Corporate Governance

# Module II: Board of Directors (BoD)

Major players in Corporate Governance, Role of BoD, Legal aspects and liabilities; The Board of Directors, Board Committees, Directors' Remuneration. Duties of the BoD, Committees of the Board-Cadbury Report, Green bury report, CII's recommendation, etc.

# Module III: Code of Corporate Governance

What is a Code, Why a Code, and Value of a Code in Indian Environment Governance: Reporting and Disclosure, Public Sector Governance, Internal Control and Review.

## Module IV: Corporate Governance - A question of Ethics

Understanding values, Values and organization, Conveyance of values, Ethics and Ethos, Values and Corporate Governance, Economic, Legal and ethical Analysis Professional values, ethics and social responsibility, Ethical theories, Different approaches to ethics and social responsibility.

#### **Module V: Ethical Concerns**

Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behavior, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behavior.

## Module VI: Evaluation - A tool for Improved Corporate Governance

Evaluation & feed-back cycle in a Board, Conducting Boards performance evaluation Internal control and reporting, Management information in audit and internal control, Identifying and assessing risk, Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk, Controlling risk, Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modeling.

## **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- Rao, V S. (2012). Corporate Management, Governance and Ethics: Best Practices, 1st Ed., Wiley Publication.
- Bhatia S K. (2006). Business Ethics and Corporate Governance, Deep and Deep Publications Pvt. Ltd.
- Fernando AC, Business Ethics and Corporate Governance, 1st Ed., Pearson Education India
- Rezaee Zabihollah. (2008). Corporate Governance and Ethics, Wiley Publication

## COMPENSATION MANAGEMENT

Course Code: BCH614 L:2, T:1, P/FW:0 C:03

# Course Objective:

To help students to understand the concept of compensation management and wage policies keeping in view the labour legislations.

## **Course Contents:**

## Module I

Introduction, concept of compensation, Importance of an ideal compensation plan, Compensation plan and business strategy, devising a compensation plan, factors affecting Compensation.

## Module II

Broad branding, establishing pay rates, Pricing managerial and professional jobs, Pay Packet - Constituents - Basic, D A, H R A, and other allowance, Perquisites.

#### Module III

Wage Policy - Concept of wage, theories on wages, wage policy in India, determinants of wage policy, Impact of income tax on Wage and salary administration, Tools used for fixation of wages.

## Module IV

Pay-for-performance & Financial incentives, Pre-requisites of effective incentive system, Scope of incentive schemes, types of incentives – group incentive plan, for indirect workers, for operations employees, for managers and professionals, for sales persons.

# Module V

Employee benefits, services and employee leasing – insurance, retirement, employee services benefit and others. Flexible benefit programs, administration of benefits and services. The future of fringe Benefits, guidelines to make benefit program more effective.

#### Module VI

Labour legislations: Over view and aspects covered by Payment of wages Act, Payment of Bonus Act, Equal Remuneration Act, ESI Act, maternity benefit Act, Payment of Gratuity Act, Factories Act, Minimum Wage Act, Industrial Employment (Standing Orders) Act, Industrial Disputes Act, PF Act.

Recent trends in compensation management -Recent trends in compensation management and the use of information technology

# **Examination Scheme:**

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

- A.M. Sharma, Understanding Wage System.
- N.D. Kapoor, Labour Legislation.
- C.B. Memoria, Personnel management.

# **HUMAN RESOURCE ACCOUNTING**

Course Code: BCH616 L:2, T:1, P/FW:0 C:03

# Course Objective:

To help students to understand the concepts of Human resource accounting, its importance and various methods of human resource accounting

# **Course Contents:**

## Module I: Introduction

The Development and State of the Art of Human Resource Accounting, Role of Human Resource Accounting, Uses for Managers and Human Resource Professionals, Uses in Corporate Financial Reporting

## Module II

Accounting for Human Resource Costs, Measuring Human Resource Costs: Concepts and Method First-Generation Accounting Systems for Human Resource Costs, Second-Generation Accounting Systems for Human Resource Costs

#### ModuleIII

Accounting for Human Resource Value, Determining Human Resource Value: Concepts and Theory, Monetary Measurement Methods, Nonmonetary Measurement Methods

#### Module IV

First-Generation Accounting Systems for Human Resource Value, Second and Third-Generation Accounting Systems for Human Resource Value, Applications and Implementation, Designing and Implementing Human Resource Accounting Systems

#### Module V

Applications for Improving Management, Training, and Personnel Decisions, Developing an Integrated System, Recent Advancement and Future Directions in Human Resource Accounting

#### Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

#### Text & References:

Human Resource Accounting, by Gupta, R.K.; Anmol Publications.

Human Resource Accounting, by Saha, Malayendu; Discovery Publishing House.

Human Resource Accounting, by Flamholtz, Eric; Kluwer Academic Publishers.