



# **Gautam Buddha University**

## **University School of Management**

### **(USoM)**

**Bachelor of Commerce with Honours / Bachelor of  
Commerce (Honours with Research)**

**B.Com (Hons.) /B. Com. (Hons. With Research)**  
**(As per NEP)**

**(Effective from Academic Year 2023-24)**

## I. Abbreviations

- AEC‘ indicates \_Ability Enhancement Course‘
- B. Com.‘ indicates \_Bachelor of Commerce‘
- CBCS‘ indicates \_Choice Based Credit System‘
- DSC‘ indicates \_Discipline Specific Core‘
- DSE‘ indicates \_Discipline Specific Elective‘
- GE‘ indicates \_Generic Elective‘
- LOCF‘ indicates \_Learning Outcome Curriculum Framework‘
- NEP‘ indicates \_National Education Policy‘
- SEC‘ indicates \_Skill Enhancement Course‘
- UGCF‘ indicates \_Undergraduate Curriculum Framework‘
- VAC‘ indicates \_Value Addition Course‘

## II. Definitions

1. **Academic Credit**-An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
2. **Courses of Study** – Courses of study indicates pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs), Discipline Specific Electives (DSEs) and Generic Electives (GEs).
  - a. **Discipline Specific Core (DSC):** Discipline Specific Core is a course of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. DSCs shall be the core credit courses of that particular discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP 2020.  
 For example, for award of single discipline specific Honours degree, such as B.A. (Honours) History, B.Com. (Honours), B.Sc. (Honours) Physics and similar such programmes, DSCs shall be the core courses of History, Commerce and Physics, respectively.
  - b. **Discipline Specific Elective (DSE):** The Discipline Specific Electives (DSEs) shall be a pool of credit courses of that particular discipline (single discipline programme of study) or those disciplines (multidisciplinary programme of study), as the case may be, which a student chooses to study from his/her particular discipline(s). There shall be a pool of DSEs from which a student may choose a course of study.  
 For example, to pursue B.Com. (Honours), DSEs chosen should be from a pool of DSEs of Commerce.
  - c. **Generic Elective (GE):** Generic Electives shall be a pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. GEs shall consist of a pool of courses offered by various disciplines of study (including the GEs offered by the parent discipline), in groups of odd and even semesters, from which a student can choose.

In case a student opts for DSEs beyond his/her discipline specific course(s) of study, such DSEs shall be treated as GEs for that student.

- d. Ability Enhancement course (AEC), Skill Enhancement Course (SEC) & Value Addition Course (VAC):** These three courses shall be a pool of courses offered by all the Departments in groups of odd and even semesters from which students can choose. A student who desires to make Academic Project/Entrepreneurship as Minor has to pick the appropriate combination of courses of GE, SEC, VAC, & Internship/Apprenticeship/Project/Community Outreach (IAPC) which shall be offered in the form of various modules as specified in the scheme of studies.
- i. AEC courses** are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature and Environmental Science and Sustainable Development which will be mandatory for all disciplines.
- ii. SEC courses** are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from a pool of courses designed to provide skill-based instruction.
- iii. VAC courses** are value-based courses which are meant to inculcate ethics, culture, constitutional values, soft skills, sports education and such similar values to students which will help in all round development of students.

### 3. Major discipline

- a.** A student pursuing four-year undergraduate programme in a specific discipline (Core course) shall be awarded appropriate Honours degree with Major in a Discipline on completion of VIII Semester, if he/she secures in that Discipline at least 40% marks (4 CGPA) in average of the total credits of 176. He/she shall study 20 DSCs and at least 2 DSEs in eight semesters. For instance, a student who pursues B.Com. (Honours) shall earn the minimum 88 credits from 20 DSCs and at least two DSEs in order to get Major in Commerce.
- b.** A student pursuing four-year undergraduate programme in more than one discipline as Core Course (for example B.A. Social Sciences/ Humanities, B.Sc. Life Sciences, B.Sc. Physical Sciences, B.Sc. Mathematical Sciences, B.Com. and such other programmes) shall be awarded appropriate Honours degree with Major in a Discipline on completion of VIII Semester, if he/she secures in that Discipline 80 credits out of a total of 176 credits. He/she shall study 6 DSCs and at least 3 DSEs in that discipline in the first six semesters and 2 DSCs, 6 DSEs and write dissertation in that discipline in the VII and VIII semesters. For instance, a student who pursues four-year B.A. (Honours) Social Sciences/Humanities shall be eligible for Major in History, on completion of VIII semester, if he/she earns minimum 80 credits from 8 DSCs and at least 9 DSEs of History and writes dissertation on a topic related to History.

### 4. Minor discipline

- a.** A student mentioned at 2 (a) above may be awarded Minor in a discipline, on completion of VIII Semester, if he/she earns minimum 28 credits from seven GE courses of that discipline. For example, if a student pursuing B.A. (Honours) History chooses seven GE courses of Political Science out of a total of twelve GE courses and writes dissertation, he/she shall be awarded on successful completion of VIII Semester, Major in History and Minor in Political Science.
- b.** A student mentioned at 2 (b) above may be awarded Minor in a discipline, on completion of VIII Semester, if he/she earns minimum 28 credits from six DSCs and one DSE of that discipline. For example, a student pursuing four-year B.A. (Honours) Social Sciences/Humanities with Major in History (after securing at least 80 credits in History),

may be awarded Minor in Hindi if he/she earns 28 credits from six DSCs and one DSE of Hindi (up to VI semester), on successful completion of VIII Semester.

This definition of Minor is independent of GEs for which there is a requirement of 28 credits to be treated as Minor.

Further, in case a student opts for two disciplines such as Physics and Chemistry instead of three disciplines such as Physics, Chemistry and Mathematics, major and minor shall be determined as per credits earned in the respective courses of study. The concept of Minor is relevant only when there is a Major discipline.

## **5. Minimum acceptable level of academic standards**

The minimum acceptable level of achievement that a student must demonstrate to be eligible for the award of academic credit or a qualification is the minimum acceptable level of academic standards. The Letter Grades and Grade Points which shall be used to reflect the outcome of assessment process of the student's performance is as per Gautam Buddha University Rules.

### **III. Objectives**

The Undergraduate Curriculum Framework- 2022 (UGCF) is meant to bring about systemic change in the higher education system in the University and align itself with the National Education Policy 2020. The following objectives of NEP are kept in perspective while framing UGCF:

1. to promote each student's holistic development in both academic and non-academic spheres;
2. to provide flexibility to students so that learners have the ability to choose their learning trajectories and programmes, and thereby choose their paths in life according to their talents and interests;
3. to eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning;
4. multidisciplinary and holistic education to ensure the unity and integrity of all knowledge;
5. to promote creativity and critical thinking and to encourage logical decision-making and innovation;
6. to promote ethics and human & Constitutional values;
7. to promote multilingualism and the power of language in learning and teaching;
8. to impart life skills such as communication, cooperation, teamwork, and resilience;
9. to promote outstanding research as a corequisite for outstanding education and development.

### **IV. Features of UGCF in B. Com. (Hons.)**

The salient features of the UGCF in B. Com. (Hons.) are:

1. The objectives of UGCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.

3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of UGCF under NEP and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.
6. B. Com. (Hons.) course structure has thirty- seven Generic Elective Courses placed in all eight semesters; twenty-seven Skill Enhancement Courses placed in first six semesters and forty -eight Discipline Specific Elective Courses are placed in the last six semesters. In all, one hundred and twelve optional courses under three sets of course types (GE, SEC, DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.
7. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.

#### **8. Internship/ Apprenticeship/ Project/ Community outreach**

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the third Semester, followed by Project Report and Viva-voce examination during the fourth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the fifth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the fifth Semester, followed by Project Report and Viva-voce examination during the sixth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the sixth Semester, followed by Project Report and Viva-voce examination during the seventh semester has been provided as SEC to enable the students to have hands on experience in real life business situations.

9. Dissertation/Academic Project/Entrepreneurship in the 4th year shall commence from VII semester and conclude in VIII semester. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Human Resource, Finance, Marketing, Accounting, Management, International Business, Taxation, Business Laws, Business Analytics, Economics and Entrepreneurship.
10. The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizen.

## V. Qualification Type and Credit Requirements

**“Qualifications are formal awards such as certificate, diploma or a degree are awarded by a competent authority such as university in recognition of the attainment by students of the expected learning outcomes on the successful completion of a particular programme of study. They are awarded after an assessment and evaluation of learning levels conducted by a competent body that determines the achievement by students of the expected learning outcomes to given standards.”**

A student who exits after the end of any even semesters has to earn the requisite credits (stated in Table- 1) in order to be awarded the relevant certificate/diploma/degree. The qualification title/nomenclature and corresponding credits requirements relevant for Level 1 to Level 4 of the undergraduate programmes are clearly stated in Table- 1.

**Table- 1**  
**Qualification Types and Credit Requirements**

<b>Level</b>	<b>Qualification Title/ Nomenclature</b>	<b>Credit Requirement</b>
Level 1	UG Certificate in the field of learning/discipline for those who exit after successful completion of Semester II. (Programme duration: 2 semesters of the undergraduate programme)	44
Level 2	UG Diploma in the field of learning/discipline for those who exit after successful completion of Semester IV. (Programme duration: 4 semesters of the undergraduate programme)	88
Level 3	Bachelor’s Degree (Honors) for those who opt for single discipline core courses and exit after successful completion of Semester VI. (Programme duration: 6 semesters)	132
Level 4	Bachelor’s Degree (Honors with Research/Academic Projects/Entrepreneurship) for those who opt for single discipline core courses and exit after successful completion of	176

## VI. Aims of Bachelor's Degree Programme in B. Com. (Hons.)

The overall aim of B. Com. (Hons.) as a programme is to:

- a. Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- b. Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- c. Construct a sound theoretical footing;
- d. Acquainting students with recent market practices;
- e. Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- f. Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

## VII Graduate Attributes in B. Com. (Hons.)

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses are listed below:

### a. Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

### b. Communication skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

### c. Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

### d. Problem solving

- i. Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyze and synthesize data and derive inferences for valid conclusion;
- iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

**e. Research Related Skills**

- i.** Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii.** Ability to identify the developments in various branches of Commerce and Business.

**f. Information and Communication Technology (ICT) digital literacy**

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

**g. Self-directed Learning**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

**h. Moral and Ethical Awareness/Reasoning**

- i.** Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- iii.** Ability to manage self and various social systems.

**i. Lifelong learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.



**B. Com. (Hons.) 1<sup>st</sup> Year Structure with Credit hours**

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit	Marks	Pre-requisites
<b>SEMESTER 1</b>								
BCO-103	Management Principles and Applications	DSC	3	1	0	4	100	Pass in XII
BCO-105	Business Laws	DSC	3	1	0	4	100	Pass in XII
BCO-107	Financial Accounting	DSC	2	1	1	4	100	Pass in XII
BCO-109	Business Communication	SEC	4	0	0	4	100	Pass in XII
BCO-111	Finance for Everyone	GE	2	0	0	2	100	Pass in XII
ES-101	Environmental Studies	VAC	4	0	0	4	100	Pass in XII
<b>SEMESTER 2</b>								
BCO-102	Corporate Accounting	DSC	3	1	0	4	100	Pass in XII
BCO-104	Company Law	DSC	3	1	0	4	100	Pass in XII
BCO-106	Human Resource Management	DSC	3	1	0	4	100	Pass in XII
BCO-108	Sales Promotion	GE	3	1	0	4	100	Pass in XII
BCO-110	Competency Mapping	SEC	2	0	0	2	100	Pass in XII
BCO-112	Personal Financial Planning	AEC	2	0	0	2	100	Pass in XII
BCO-114	Personal Selling	VAC	2	0	0	2	100	Pass in XII

### B. Com. (Hons.) 2<sup>nd</sup> Year Structure with Credit hours

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit	Marks	Pre- requisites
<b>SEMESTER 3</b>								
BCO-201	Business Mathematics	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-203	Financial Management	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-205	Principles of Marketing	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-207	Organizational Behaviour	DSE	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-209	Brand Management	GE	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-211	Entrepreneurship	SEC	2	0	0	2	100	Promoted in 1 <sup>st</sup> Year
<b>SEMESTER 4</b>								
BCO-202	Business Statistics	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-204	Cost Accounting	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-206	International Business	DSC	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-208	Investment Management	DSE	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-210	Sustainability Marketing	GE	3	1	0	4	100	Promoted in 1 <sup>st</sup> Year
BCO-212	Leadership and Team Development	SEC	0	0	2	2	100	Promoted in 1 <sup>st</sup> Year

### B. Com. (Hons.) 3<sup>rd</sup> Year Structure with Credit hours

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit	Marks	Pre- requisites
<b>SEMESTER 5</b>								
BCO-301	Income Tax Law and Practice	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-303	Business Economics	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-305	Management Accounting	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-307	Auditing	DSE	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-309	Business Research Methods	GE	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-311	Hands On training/Summer Internship with Report Writing/Short Research Project (I)	SEC	0	0	2	2	100	Promoted in 2 <sup>nd</sup> Year
<b>SEMESTER 6</b>								
BCO-302	Business Analytics	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-304	Goods and Service Tax (GST) and Customs Laws	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-306	Investment Banking & Financial Services	DSC	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-308	Industrial Relations & Labour Laws	DSE	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-310	Project Management	GE	3	1	0	4	100	Promoted in 2 <sup>nd</sup> Year
BCO-312	Digital marketing	SEC	0	0	2	2	100	Promoted in 2 <sup>nd</sup> Year



# SEMESTER- I

## Management Principles and Applications

### BCO-103: DSC- 1 (4 credits)

**Objective:** The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the various levels of management and applicability of management principles.
2. evaluate a company's competitive landscape as per Porter's Five-force model.
3. demonstrate various types of authority, delegation and decentralization in authority
4. demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
5. discuss the impact of emerging issues in management.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	√
<b>Unit 2: Planning</b>	25	√	√
<b>Unit 3: Organising</b>	20	√	√
<b>Unit 4: Directing and Controlling</b>	25	√	√
<b>Unit 5: Salient Developments and Contemporary Issues in Management</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

#### **Unit 2: Planning**

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.

#### **Unit 3: Organising**

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.

#### **Unit 4: Directing and Controlling**

Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership.

Controlling- Principles of controlling; Measures of controlling and accountability for performance.

#### **Unit 5: Salient Developments and Contemporary Issues in Management**

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

#### **Practical Exercises:**

The learners are required to:

1. participate in role play activity for describing the various levels of management and applicability of management principles in defining the policies of the chosen organisation.
2. identify a company and evaluate its competitive landscape as per Porter's Five-force model.
3. a) prepare a comparative analysis of organisation structures of various companies.  
b) create a simulation exercise in class to demonstrate various types of authority, delegation and decentralization in authority
4. demonstrate various types of leadership styles in the form of role play and identify the motivation techniques used by leaders.
5. discuss the impact of emerging issues in management.

#### **Suggested Readings :**

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
- Mitra J.K.(2018).Principles of Management.Oxford University Press.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Tulsian, P.C. & Pandey, V. —Business Organisation & Management|| Pearson Education, India

**Note: Learners are advised to use the latest edition of readings.**

## Business Laws

### BCO-105: DSC- 2 (4 credits)

**Objective:** To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. describe various modes of discharge of contract and remedies available in case of breach.
3. recognize and differentiate between the special contracts.
4. analyse the rights and obligations under the Sale of Goods Act.
5. attain skills to form and manage entrepreneurial ventures as LLP.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: The Indian Contract Act, 1872</b>	25	√	√
<b>Unit 2: Discharge of Contract and Remedies for Breach</b>	10	√	√
<b>Unit 3: Introduction to Special Contracts</b>	10	√	√
<b>Unit 4: The Sale of Goods Act, 1930</b>	25	√	√
<b>Unit 5: The Limited Liability Partnership Act, 2008</b>	30	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts.

#### **Unit 2: Discharge of Contract and Remedies for Breach**

Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

#### **Unit 3: Introduction to Special Contracts**

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

#### **Unit 4: The Sale of Goods Act, 1930**



Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

### **Unit 5: The Limited Liability Partnership Act, 2008**

Salient Features and Nature of LLP; Small LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP.

#### **Practical Exercises:**

The learners are required to:

1. identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
2. identify and enumerate types of damages in case of breach of contract under different real life situations.
3. prepare a list of gratuitous and non-gratuitous bailment contracts entered in daily life.
4. analyse some case studies where ‘caveat venditor’ is applicable.
5. examine RUN form and FiLLip webform from notification on MCA portal and enlist the mandatory fields.

#### **Suggested Readings:**

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
- Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook
- Jagota R. Business Laws. MKM Publishers ScholarTech Press.
- Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphrey, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

#### **Additional Resources:**

- Arora, S. Business Laws. New Delhi. Taxmann.
- Das & Roy(2018). Business Laws. Oxford University Press
- Sharma, J.P. and Kanojia S. Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi).
- The Indian Contract Act, 1872
- The Sale of Goods Act, 1930
- The Limited Liability Partnership Act, 2008
- Tulsian, P.C. —Business and Corporate Laws|| S.Chand, Delhi.

**Note: Learners are advised to use the latest edition of textbooks.**

**Financial Accounting**  
**BCO-107: DSC- 3 (4 Credits)**

**Objective:** The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerised accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Conceptual Framework and Accounting Process</b>	15	√	√
<b>Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory</b>	20	√	√
<b>Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations</b>	20	√	√
<b>Unit 4: Accounting for Inland Branches, Departments and Leases</b>	25	√	√
<b>Unit 5: computerised Accounting Systems</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Theoretical Framework and Accounting Process:**

**(A) Conceptual Framework**

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.
- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

### **(B) Accounting Process**

From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

### **Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:**

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

### **Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations:**

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.

**Unit 4: Accounting for Inland Branches, Departments and Leases:**

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System.
- (b) Accounting for Departments (excluding Mark-up Account).
- (c) Accounting for Leases with reference to AS 19.

**Unit 5: Computerised Accounting Systems:**

Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

**Notes:**

1. The relevant Accounting Standards (both AS and Ind-AS) for all of the above topics should be covered.
2. Any revision of the relevant Indian Accounting Standard/Accounting Standard would become applicable after it is included in the guidelines issued by the Department of Commerce.

**Practical Exercises:**

The learners are required to:

1. download \_Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
2. collect and examine the balance sheets of business Organisations to study how these are prepared.
3. examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. prepare financial statements manually and using appropriate software.
6. prepare accounts of Inland Branches.
7. collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**Suggested Readings:**

- Anthony, R. N., Hawkins, D., & Merchant, K. A. —Accounting: Text and Cases|| McGraw- Hill Education India.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook

- Bhattacharyya. A.K. Essentials of Financial Accounting, 6th ed. PHI learning; Narayanaswamy, R. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Dam, B. B., & Gautam, H. C. —Financial Accountingll Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. —Financial Accountingll Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. —Financial Accountingll Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. —Introduction to Financial Accountingll Pearson Education, London.
- Kumar, A. —Financial Accountingll Singhal Publication.
- Lal, J., Srivastava, S. & Abrol. Shivani. —Financial Accounting Text & Problemsll Himalaya Publishing House, Mumbai.
- Lt Bhupinder —Financial Accounting – Concepts and Applicationsll Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. —Financial Accountingll Vikas Publishing House Pvt. Ltd., New Delhi.
- Monga, J. R. & Bahadur, R. —Financial Accounting: Concepts and Applicationsll ScholarTech Press, New Delhi.
- Mukherjee ( 2018). Financial Accounting. Oxford University Press
- Sah, R.K. "Concept Building Approach to Financial Accounting" Cengage Learning India Pvt. Ltd."
- Sehgal, A. & Sehgal D. —Fundamentals of Financial Accountingll Taxmann.
- Sehgal, D. —Financial Accountingll Vikas Publishing House Pvt. Ltd., New Delhi.
- Shah Paresh(2019).Financial Accounting for Management.Oxford University Press
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. —Advanced Accounts. Vol.-I.ll Sultan ChandPublishing, New Delhi.
- Tulsian, P. C. —Financial Accountingll S Chand Ltd., New Delhi.

**Additional Resources:**

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.

**Note: Learners are advised to use the latest edition of readings.**

**Assessment Method:**

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerised accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

## Business Communication

### BCO-109: SEC- 1 (4 credits)

**Objective:** The course aims to train students to enhance written as well as oral communication in the corporate world. This course will help students in understanding the principles and techniques of business communication. Also, to understand the use of electronic media for communication.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. explain the need for communication in management.
2. appreciate the need of effective writing for communication.
3. demonstrate the skill of effective report writing and summarizing annual reports.
4. analyse business correspondence and e-correspondence.
5. appreciate oral presentations.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to the essentials of Business communication</b>	30	√	√
<b>Unit 2: Effective writing</b>	10	√	√
<b>Unit 3: Report writing</b>	20	√	√
<b>Unit 4: Business correspondence and E-Correspondence</b>	20	√	√
<b>Unit 5: Spoken English and oral presentation</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction to the essentials of Business Communication

Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.

**Unit 2: Effective Writing**

Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.

**Unit 3: Report Writing**

Types of reports. Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

**Unit 4: Business Correspondence and E-Correspondence**

Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

**Unit 5: Spoken English and Oral Presentation**

Effective negotiation: elements, process and general guidelines. Telephonic conversation. Conducting & facing interviews. Conducting & participating in group decisions. Making presentations: content and organising. Features of a good presentation. Delivering a presentation.

**Practical Exercises:**

The learners are required to:

1. learn how to summarise annual reports of companies.
2. prepare presentations using power-point.
3. participate in Group discussions and mock interviews.
4. smartly draft business emails.

**Suggested Readings:**

- C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press
- Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, Sage Textbook
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Raman and Singh(2012). Business Communication. Oxford University Press
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Note: Learners are advised to use the latest edition of readings

**Finance For Everyone**  
**BCO-111: GE- 1 (2 credits)**

**Objective:** The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. explain the importance of financial literacy and the institutions providing financial services.
2. prepare a financial plan, budget and manage personal finances.
3. open, avail and manage services offered by banks.
4. open, avail and manage services offered by post offices.
5. plan for life insurance and property insurance.
6. choose instruments for investment in shares.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction, Financial Planning and Budgeting</b>	20	√	√
<b>Unit 2: Banking Services</b>	20	√	√
<b>Unit 3: Financial Services from India Post Office</b>	20	√	√
<b>Unit 4: Insurance Services</b>	20	√	√
<b>Unit 5: Stock Markets – Some Basic Concepts</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction, Financial Planning and Budgeting**

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning,



importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

### **Unit 2: Banking Services**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

### **Unit 3: Financial Services from India Post Office**

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

### **Unit 4: Insurance Services**

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

### **Unit 5: Stock Markets – Some Basic Concepts**

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

### **Practical Exercises:**

The learners are required to:

1. visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.
2. carry out the comparative analysis of different types of life insurance policies.
3. carry out the comparative analysis of different types of health insurance policies.
4. prepare a personal and family budget for one/six/ twelve months on imaginary figures.

**Suggested Readings:**

- Avadhani, V. A. —Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- Chandra, P. —Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. —Financial Services in India-Concept and Application|| Sage Publications IndiaPvt. Ltd., New Delhi.
- Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —Financial Planning|| Sage PublicationsIndia Pvt. Ltd., New Delhi.
- Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
- Zokaityte, A. —Financial Literacy Education|| Palgrave Macmillan, London.

**Note: Learners are advised to use the latest edition of readings.**

**Assessment Method:**

1. There shall be 2 credit hours for lectures.
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

## Business Organisation

### BCO: GE- 1.1

**Objective:** The course aims to familiarize the students with the forms of business organisation and contemporary issues.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine the dynamics of the most suitable form of business organisations in different situations.
2. evaluate the various elements affecting the business environment.
3. analyse business models for different organisations.
4. record and report emerging issues and challenges of business organisations.
5. defend changes in the working pattern of modern organisations

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	√
<b>Unit 2: Business Enterprises</b>	25	√	√
<b>Unit 3: Business Environment</b>	20	√	√
<b>Unit 4: Entrepreneurship: Founding the Business</b>	25	√	√
<b>Unit 5: Contemporary Issues of Business Organisations</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

#### **Unit 2: Business Enterprises**

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

#### **Unit 3: Business Environment**

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.

**Unit 4: Entrepreneurship: Founding the Business**

Entrepreneur-Entrepreneurship-Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Glocalisation.

**Unit 5: Contemporary Issues of Business Organisations**

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.

**Practical Exercises:**

The learners are required to:

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. identify various elements affecting the business environment and conduct SWOT analysis for the company identified.
3. visit different enterprises and present a report on business models followed by them through a comparative analysis.
4. record and report their observations regarding the emerging issues and challenges of business organisations.
5. identify changes in the working pattern of modern organisations.

**Suggested Readings:**

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.

**Note: Learners are advised to use the latest edition of readings.**

**Finance For Everyone**  
**BCO: GE- 1.2**

**Objective:** The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

**Learning Outcomes:** After completion of the course, learners will be able to:

7. explain the importance of financial literacy and the institutions providing financial services.
8. prepare a financial plan, budget and manage personal finances.
9. open, avail and manage services offered by banks.
10. open, avail and manage services offered by post offices.
11. plan for life insurance and property insurance.
12. choose instruments for investment in shares.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction, Financial Planning and Budgeting</b>	20	√	√
<b>Unit 2: Banking Services</b>	20	√	√
<b>Unit 3: Financial Services from India Post Office</b>	20	√	√
<b>Unit 4: Insurance Services</b>	20	√	√
<b>Unit 5: Stock Markets – Some Basic Concepts</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction, Financial Planning and Budgeting**

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning,

importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

### **Unit 2: Banking Services**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

### **Unit 3: Financial Services from India Post Office**

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

### **Unit 4: Insurance Services**

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

### **Unit 5: Stock Markets – Some Basic Concepts**

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

### **Practical Exercises:**

The learners are required to:

5. visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.
6. carry out the comparative analysis of different types of life insurance policies.
7. carry out the comparative analysis of different types of health insurance policies.
8. prepare a personal and family budget for one/six/ twelve months on imaginary figures.

**Suggested Readings:**

- Avadhani, V. A. —Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- Chandra, P. —Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. —Financial Services in India-Concept and Application|| Sage Publications IndiaPvt. Ltd., New Delhi.
- Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —Financial Planning|| Sage PublicationsIndia Pvt. Ltd., New Delhi.
- Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
- Zokaityte, A. —Financial Literacy Education|| Palgrave Macmillan, London.

**Note: Learners are advised to use the latest edition of readings.**

**Assessment Method:**

3. There shall be 2 credit hours for lectures.
4. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

## Marketing for Beginners

### BCO: GE- 1.3

**Objective:** The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. evaluate the companies following societal marketing concepts and alongwith their social initiatives.
2. judge the segmentation of a product, service, event, organisation of companies.
3. analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. compare the pricing strategies of various companies.
5. explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

**Course Contents:**

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
<b>Unit 1: Introduction to Marketing And Marketing Environment</b>	20	√	√
<b>Unit 2: Consumer Behaviour and Marketing Strategies</b>	20	√	√
<b>Unit 3: Product Decisions</b>	20	√	√
<b>Unit 4: Pricing Decisions and Distribution Decisions</b>	20	√	√
<b>Unit 5: Promotion Decisions and Developments in Marketing</b>	20	√	√

#### **Unit 1: Introduction to Marketing and Marketing Environment**

**Introduction to Marketing:** Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

**Marketing Environment:** Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

#### **Unit 2: Consumer Behaviour and Marketing Strategies**

**Consumer Behaviour:** Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.



**Marketing Strategies:** Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

### **Unit 3: Product Decisions**

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.

### **Unit 4: Pricing Decisions and Distribution Decisions**

**Pricing Decisions:** Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

**Distribution Decisions:** Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

### **Unit 5: Promotion Decisions and Developments in Marketing**

**Promotion Decisions:** Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing

**Developments in Marketing:** Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

### **Practical Exercises:**

The learners are required to:

1. select the examples of companies who are following societal marketing concepts and discuss their social initiatives.
2. suggest the suitable bases for segmentation of a product, service, event, organisation of your choice.
3. list out the companies whose product has reached the maturity stage and explain the marketing strategies adopted by them.
4. identify the companies following skimming and penetration pricing policy.
5. analyse the rural marketing strategies of a business organisation.

### **Suggested Readings**

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

**Accounting For Everyone**  
**BCO: GE- 1.4**

**Objective:** The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash books and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from the company's annual report.

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Accounting and Accounting Principles</b>	15	√	√
<b>Unit 2: Recording of transactions</b>	20	√	√
<b>Unit 3: Preparation of Accounts and Depreciation Accounting</b>	25	√	√
<b>Unit 4: Preparation of Financial Statement</b>	25	√	√
<b>Unit 5: Accounts from Incomplete Records</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction to Accounting and Accounting Principles**

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information.

Some Basic Accounting Terms – Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit.

Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

**Unit 2: Recording of transactions**

Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern):

Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

### **Unit 3: Preparation of Accounts and Depreciation Accounting**

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

### **Unit 4: Preparation of Financial Statement**

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

### **Unit 5: Accounts from Incomplete Records**

Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the Statement of affairs method.

### **Practical Exercises:**

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare a bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

### **Suggested Readings:**

- Bhupinder, Lt. Principles of Financial Accounting, Cengage.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi.
- Hatfield, L. Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London..
- Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers, New Delhi.
- Kumar, Alok. Financial Accounting, Singhal Publication.

- Lal, J., & Srivastava, S.. Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
- Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback , New Delhi.
- Mukharji, A., & Hanif, M. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi..
- Mukherjee, S., & Mukherjee, A. K. Financial Accounting Oxford University Press, USA.
  
- Sah, R. K. Concept building approach to financial accounting, Cengage.
- Sehgal, D. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
  
- Siddiqui, S. A. Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi.
- Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
- Tulsian, P. C. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.

**Note: Learners are advised to use the latest edition of readings.**

## Computer Applications in Business

### BCO: GE- 1.5

**Objective:** This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast moving business world.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. identify and make good presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	25	√	√
<b>Unit 2: Word Processing</b>	20	√	√
<b>Unit 3: Preparing presentation</b>	10	√	√
<b>Unit 4: Spreadsheet basics</b>	20	√	√
<b>Unit 5: Spreadsheet projects</b>	25	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

**Computing:** Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.

**Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

**Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

### **Unit 2: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

### **Unit 3: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

### **Unit 4: Spreadsheet basics**

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

### **Unit 5: Spreadsheet projects**

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

#### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 1 lecture period per class and 6 Practical Lab periods per batch to be taught in the Computer Laboratory.

## Practical Exercises

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

## Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. —Computer Applications in Business|| Taxmann, Delhi.
- Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S. & Jain, P. —Computer Applications in Business|| Galgotia Publishing Company
- Madan, S. —Computer Applications in Business|| Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. —Computer Applications in Business|| Taxmann, Delhi.
- Thareja R(2019). Fundamentals of Computers. Oxford University Press.
- Thareja R(2018). IT & Its Business Application.Oxford University Press.

- Walkenbach, J. —MS Excel 2016, Biblell . John Wiley & Sons, USA.
- Winston, W. L. —MS Excel 2013, Data Analysis & Business Modelingll Microsoft Press,USA.

**Additional Readings:**

- Benninga, S. —Financial Modelingll The MIT Press, USA.

**Note: Learners are advised to use the latest edition of readings.**



## Bhartiya Gyan Parampara (Indian Knowledge System)

### BCH: GE- 1.6

**Objective:** The course aims to familiarize the students with astonishing breadth and depth of the Indian scientific and knowledge tradition.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. apportion the experience of Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare with the policies and schemes of Government of India.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview</b>	25	√	√
<b>Unit 2: Knowledge: Framework and Classification</b>	25	√	√
<b>Unit 3: : Health, Wellness and Psychology</b>	25	√	√
<b>Unit 4: Governance and Public Administration</b>	25	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview**

Importance of Ancient Knowledge; Defining Indian Knowledge System; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition

#### **Unit 2: Knowledge: Framework and Classification**

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Vaisesikan Worldview of ‘\_Existence’; Pramana; Samasya; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study.

**Unit 3: Health, Wellness and Psychology**

Impact of Yoga Way of life on Emotional Intelligence of Managers; Ayurveda- Definition of Health; Tri- dosas – Relationship to Health; The Body- Mind- Intellect- Consciousness Complex; Consciousness- The True Nature of an Individual; Five layered Consciousness of an Individual (Panchkoshas); Chakra System (Energy centres).

**Unit 4: Governance and Public Administration**

Ramayana on Great Attributes, Dos, and Don'ts of a King; Arthashastra- Governance and Administration; Relevance of Arthashastra; Kautilyan State; Vidura- niti – Advice to a King- The Amatya, Settlements and Land Use (Janapada), Fortified Capital city (Durga), Treasury and State Economy (Kosa), Law & Order and Security (Danda), Foreign Policy and Allies (Mitra); Public Administration- Perspectives from the Epics

Practical Exercises:

1. visit a Gurukul/ Ashram and have own experience (*anubhooti*) of Indian ancient knowledge system.
2. muktchintan (brainstorming) on topics life worldview of existence.
3. practise of meditation on Panchkoshas and Chakras.
4. muktchintan (brainstorming) on the perspectives from the epics and the real life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start up Policy, Global Initiatives like One Sun One World One Grid: India's Initiative; Vaccine Diplomacy, International Yoga Day.

**Suggested Readings:**

- Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
- Patanjali Yog Sutra

# **SEMESTER- II**

**Corporate Accounting**  
**BCO-102: DSC- 4 (4 credits)**

**Objective:** The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

**Learning Outcomes:** After completion of the course, learners will be able to understand:

1. examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. prepare a report on amalgamation of companies from news articles.
4. the preparation of financial statements of companies manually as well as using online software.
5. analyse the voluntary and mandatory information contained in the financial statements.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Accounting for Share Capital &amp; Debentures</b>	15	√	√
<b>Unit 2: Preparation of Financial Statements</b>	25	√	√
<b>Unit 3: Valuation of Intangible Assets and Shares</b>	20	√	√
<b>Unit 4: Amalgamation and Internal Reconstruction of Companies</b>	20	√	√
<b>Unit 5: Corporate Financial Reporting</b>	20	√	√

Note: Weightage to the various units of the syllabus has been assigned in terms of the range of marks in accordance with their relative significance in the syllabus and practical utility.

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Accounting for Share Capital and Debentures:**

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting

of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

**Unit 2: Financial Statements of Companies:**

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act,2013, as applicable.]. Calculation of EPS as per AS 20.

**Unit 3: Valuation of Intangible Assets and Shares:**

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

**Unit 4: Amalgamation of Companies and Internal Reconstruction:**

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

**Unit 5: Corporate Financial Reporting**

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17 , Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

**Notes:**

- 1. The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
- 2. Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
- 3. The relevant provisions of The Companies Act,2013, as applicable for all of the above topics should be covered.

**Practical Exercises:**

The learners are required to:

- 1. collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
- 2. examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
- 3. collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.

4. prepare financial statements using appropriate software.
5. download company annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.

**Suggested Readings:**

- Bergeron, B. —Essentials of XBRL: Financial Reporting in the 21st Century|| John Wiley & Sons, New Jersey.
- Dam, B. B. & Gautam, H. C. —Corporate Accounting|| Gayatri Publications, Guwahati.
- Goyal, B. K. —Corporate Accounting|| Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. —Corporate Accounting|| PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. —Corporate Accounting|| Kalyani Publishers, New Delhi.
- Kumar, A. —Corporate Accounting|| Singhal Publications, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. —Corporate Accounting|| Vikas Publishing House, New Delhi.
- Monga, J. R. & Bahadur, R. —Fundamentals of Corporate Accounting|| Scholar Tech Press, New Delhi.
- Mukherjee, A., & Hanif, M. —Corporate Accounting|| Tata McGraw Hill Education, New Delhi.
- Mukherjee ( 2019). Corporate Accounting. Oxford University Press
- Sah, R.K. —Concept Building Approach to Corporate Accounting|| Cengage.
- Sehgal, A. —Fundamentals of Corporate Accounting|| Taxmann Publication, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. —Advanced Accounts. Vol.-III|| S. Chand Publishing, New Delhi.
- Tulsian, P. C., & Tulsian, B. —Corporate Accounting|| S. Chand Publishing, New Delhi.

**Additional Resources:**

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

**Note: Learners are advised to use the latest edition of readings.**

## Company Law

### BCO-104: DSC- 5 (4 Credits)

**Objective:** The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. recognize the basic legal documents and their usage essential for formation of a company.
3. analyse the process and documents required for raising capital for the company.
4. evaluate the process of company meetings and corporate decision making.
5. know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Formation and Incorporation Documents</b>	20	√	√
<b>Unit 3: Share Capital</b>	20	√	√
<b>Unit 4: Management and Meetings</b>	20	√	√
<b>Unit 5: Dividends, Audit and Winding up</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.

#### **Unit 2: Formation and Incorporation documents**

Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.

#### **Unit 3: Share Capital**

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system.

#### **Unit 4: Management and Meetings**

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.

#### **Unit 5: Dividends, Audit and Winding up**

Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

#### **Practical Exercises:**

The learners are required to:

1. identify the type of company based on information available on NSE/BSE website.
2. fill dummy SPICe+ form for incorporation of a company.
3. write about the timeline and details of the book building process of an actual IPO/FPO through SEBI website.
4. identify the actual composition of the Board of Directors in listed companies.
5. find out about the top few audit firms and their rotation in different listed companies.

#### **Suggested Readings:**

- Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
- Das & Roy(2018). Company Laws. Oxford University Press
- Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
- Kuchhal, M. C., Kuchhal, A. & Gupta, S., Modern Indian Company Law, Mahavir Publications.
- Maheshwari, S. N., Maheshwari, S. K. *Elements of Corporate Laws*. Himalaya Publishing House Pvt. Ltd.
- Ramaiya, A. A Guide to Companies Act., LexisNexis, India.

#### **Additional Readings:**

- Gowar, LCB. Principles of Modern Company Law, Stevens & Sons, London.
- Hanningan, Brenda. Company Law, Oxford University Press, U.K.
- Hicks, Andrew & Goo S.H. Cases and Material on Company Law, Oxford University Press.

**Note: Learners are advised to use the latest edition of readings.**



## Human Resource Management

### BCO-106: DSC-6 (4 credits)

**Objective:** The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. demonstrate necessary skills to design an HR policy that improves the work environment.
2. analyse job requirements and prepare a Human Resource Plan;
3. match the skills with the job requirement and preparation of report on job analysis;
4. organize an onboarding programme in an organisation;
5. describe and apply the use of different kinds of training and development strategies in real life situations;
6. organize counselling sessions for employees for better psychological health;
7. create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;
8. design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Human Resource Management</b>	20	√	√
<b>Unit 2: Procurement of Human Resource</b>	20	√	√
<b>Unit 3: Upgrading Employees: Training and Development</b>	20	√	√

<b>Unit 4: Performance Appraisal and Compensation Management</b>	20	√	√
<b>Unit 5: Employee Maintenance, Engagement and Emerging Horizons</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Introduction to Human Resource Management**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

### **Unit 2: Procurement of Human Resource**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

### **Unit 3: Upgrading Employees: Training and Development**

A. Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

B. Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

### **Unit 4: Performance Appraisal and Compensation Management**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

### **Unit 5: Employee Maintenance, Engagement and Emerging Horizons**

Employee health and safety; Employee welfare; Social security (excluding legal provisions);

Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.

Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

**Practical Exercises:**

The learners are required to:

1. design a human resource plan.
2. conduct orientation cum induction programme.
3. develop case studies that reflect alternative training and development strategies catering to real life problems.
4. hold mock counselling sessions for employees.
5. design team building activities.
6. devise incentive plans for a diverse workforce.
7. participate in simulation activities on work life balance. and analyse them.
8. draft a procedure for grievance redressal.

**Suggested Readings:**

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.
- Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Pattanayak, B. Human Resource Management, 6th ed. PHI learning
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.
- Sengupta, A. (2018), Human Resource Management, Sage Textbook

**Note: Learners are advised to use the latest edition of readings.**

## Sales Promotion

### BCO-108: GE- 2

**Objective:** The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. develop a sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. examine the public relation management.
5. contribute positively in business.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Sales Promotion</b>	25	√	√
<b>Unit 2: Types of Sales Promotion</b>	15	√	√
<b>Unit 3: Major tools of Sales Promotion</b>	25	√	√
<b>Unit 4: Developing Sales Promotion Program</b>	25	√	√
<b>Unit 5: Ethical and Legal aspect of Sales Promotion</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Sales Promotion**

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

#### **Unit 2: Types of Sales Promotion**

Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

### **Unit 3: Major tools of Sales Promotion**

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

### **Unit 4: Developing sales promotion programmes**

Pre-testing; implementation; evaluating the result and making necessary modifications

### **Unit 5: Ethical and legal aspects of sales promotion**

Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation

#### **Practical Exercises:**

The learners are required to:

1. designing promotional campaigns.
2. designing promotional tools like coupons, pamphlets etc.
3. writing digital promotional messages.
4. role play.

#### **Suggested Readings:**

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback
- Neslin, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
- Quelch, John A. (1989). *Sales promotion management*. Prentice Hall.

**Note: Learners are advised to use the latest edition of readings.**

## Communication in Management

### BCO: GE- 2.1

**Objective:** The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the need of communication in management.
2. interpret the need for effective listening.
3. understand the basics of written and spoken communication.
4. demonstrate the role of group discussion and interviews.
5. summarise business reports and proposals.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Communications</b>	20	√	√
<b>Unit 2: Listening</b>	20	√	√
<b>Unit 3: Spoken communication</b>	20	√	√
<b>Unit 4: Group Discussion</b>	20	√	√
<b>Unit 5: Meetings</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Communications**

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

#### **Unit 2: Listening**

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

**Unit 3: Spoken communication**

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

**Written communication:** Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

**Unit 4: Group Discussion**

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

**Interviews:** Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

**Unit 5: Meetings**

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting.

**E-mail, Business Reports and Proposals:** E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

**Practical Exercises:**

The learners are required to:

1. learn how to summarise annual reports of companies.
2. write business proposals.
3. participate in Group discussions and mock interviews
4. smartly draft business emails.

**Suggested Readings:**

- Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press.
- Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd.
- Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, Sage Textbook
- Raman and Singh(2012). Business Communication. Oxford University Press.
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

**Note: Learners are advised to use the latest edition of readings.**

**Financial Management For Beginners**  
**BCO: GE- 2.2**

**Objective:** The course aims to familiarize the students with the basic concepts of financial management.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. understand the overview of finance, the concept of time value of money and risk & return.
2. learn financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. analyse the cost of capital, capital structure and leverage.
4. examine dividend & working capital dividend decisions.
5. perform valuation of securities.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Financial Analysis &amp; Capital Budgeting</b>	20	√	√
<b>Unit 3: Cost of Capital &amp; Capital Structure</b>	20	√	√
<b>Unit 4: Dividend Decisions &amp; Working Capital</b>	20	√	√
<b>Unit 5: Valuation of Securities</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction**

Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long term financing and short term financing.



**Unit 2: Financial Analysis & Capital Budgeting**

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).

**Unit 3: Cost of Capital & Capital Structure**

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, Financial leverage, Combined leverage.

**Unit 4: Dividend Decisions & Working Capital**

Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

**Unit 5: Valuation of Securities**

Types of risks and returns. Concept of valuation, Equity valuation & analysis, Bond valuation & analysis. Portfolio analysis.

Contemporary issues in finance.

**Practical Exercises:**

The learners are required to:

1. analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
2. determine the capital structure of various companies from their annual reports.
3. determine the working capital of various companies from their annual reports.
4. determine the operating cycle of the manufacturing company.
5. use excel for evaluating various financing decisions.

**Suggested Readings:**

- Bhargav, B. K. —Finance For Non Finance Managers|| Jaiko Publishing House.
- Chandra, P. —Finance Sense: Finance For Non Finance executives|| Tata McGraw Hill.
- Gabriel Hawawini & Claude Viallet. —Finance For Non Finance Managers|| Cengage Delmar Learning India Pvt Ltd.
- Gene Siciliano. —Finance for Nonfinancial Managers|| (Briefcase Books Series), Tata McGraw Hill.
- Joshipura, M.(2022) Cases in Financial Management, Sage Textbook

- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Tripathi, Vanita. —Basic Financial Managementll Taxmann Publication.

**Note: Learners are advised to use the latest edition of readings.**

**Assessment Method:**

2. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
3. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

## Sales Promotion

### BCO: GE- 2.3

**Objective:** The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. develop a sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. examine the public relation management.
5. contribute positively in business.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Sales Promotion</b>	25	√	√
<b>Unit 2: Types of Sales Promotion</b>	15	√	√
<b>Unit 3: Major tools of Sales Promotion</b>	25	√	√
<b>Unit 4: Developing Sales Promotion Program</b>	25	√	√
<b>Unit 5: Ethical and Legal aspect of Sales Promotion</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Sales Promotion**

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

#### **Unit 2: Types of Sales Promotion**

Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

### **Unit 3: Major tools of Sales Promotion**

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

### **Unit 4: Developing sales promotion programmes**

Pre-testing; implementation; evaluating the result and making necessary modifications

### **Unit 5: Ethical and legal aspects of sales promotion**

Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation

#### **Practical Exercises:**

The learners are required to:

5. designing promotional campaigns.
6. designing promotional tools like coupons, pamphlets etc.
7. writing digital promotional messages.
8. role play.

#### **Suggested Readings:**

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback
- Neslin, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
- Quelch, John A. (1989). *Sales promotion management*. Prentice Hall.

**Note: Learners are advised to use the latest edition of readings.**

## Computerised Accounting System

### BCO: GE- 2.4

**Objective:** This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System
4. make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. generate various accounting reports for analysis and decision making

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to accounting</b>	10	√	√
<b>Unit 2: Recording of business transactions and preparation of financial statements</b>	25	√	√
<b>Unit 3: Computerised accounting system</b>	10	√	√
<b>Unit 4: Creating masters and voucher entry</b>	40	√	√
<b>Unit 5: Taxation and generating reports</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction to Accounting

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

#### Unit 2: Recording of business transactions and preparation of financial statements

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

### **Unit 3: Computerised Accounting System**

**Computerised Accounting Systems:** Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.

**Using any popular accounting software:** create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

### **Unit 4: Creating Masters and voucher entry**

**Creating Accounting Ledgers and Groups:** Single create vs. multiple create, creating ledger under a group and entering opening balances

**Creating Stock Items and Groups:** Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

**Voucher Entry:** Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

### **Unit 5: Taxation and Generating Reports:**

**Taxation:** Accounting for Goods and Service Tax

**Generating Reports:** Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.

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#### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 2 lecture periods per class and 4 Practical Lab periods per batch to be taught in the Computer Laboratory.

**Suggested Readings:**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4<sup>th</sup> Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

**Additional Resources:**

**Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

**Note: Learners are advised to use the latest edition of readings.**

## Competency Mapping

### BCO-110: SEC- 2 (4 Credits)

**Objective:** The course aims to give input regarding competency aspect of human resource management and also integrates competency of an employee with the human resource practices.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse various basics concepts of Competency.
2. understand the framework for Competency Management.
3. experience the process of designing a Competency Model.
4. interpret the concept of Concept Mapping.
5. integrate Competency Mapping to various HR applications.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to the concept of Competency</b>	20	√	√
<b>Unit 2: Framework of Competency Management</b>	15	√	√
<b>Unit 3: Designing Competency Models</b>	25	√	√
<b>Unit 4: Competency Mapping</b>	25	√	√
<b>Unit 5: Application/Scope of Competency Mapping</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to the concept of Competency**

Concept and Definition of Competency, History of Competency, Basic Components of Competency Knowledge, Skill, Attitude (KSA), Compare Competence and Competency, Performance vs Competency, Types of Competency- Generic/Specific Competency, Threshold/Performance Competency, Managerial/Human Competency, Limitations Of Competency.

#### **Unit 2: Framework of Competency Management**

Need and Importance of Competency framework, Types of Competency Models- The Iceberg Model, The Lancaster Model of Managerial Competence, Competency Models for HR Professionals.



**Unit 3: Designing Competency Models**

Stages in Developing and Implementing Competency Models-Understanding job positions, Data collection instruments for job descriptions, Validation of the competency model after data gathering ,Competency Gap Analysis, Validation, and Benchmark; Competency assessment - 360 degrees.

**Unit 4: Competency Mapping**

Define Competency Mapping, Need for Competency Mapping, Purpose of Competency Mapping, Compare Competence Map and Competency Mapping, Steps in developing Competency Mapping.

**Unit 5: Scope of Competency Mapping**

Use of Competency Mapping in HR decisions like Assessment Centres, Recruitment and Selection, Training and Development, Performance Management, Compensation and Rewards, Succession Planning.

**Practical Exercises:**

The learners are required to:

1. identify a company of your choice and create a Competency Role Matrix depending on the type of job undertaken by keeping in mind Critical Level of Competency
2. identify the Proficiency, Functional skills required for different jobs that of Sales, Marketing or Human Resource at different levels say Managerial, Executive and Administrator in an organisation of your choice
3. identify a job in an organisation and conduct its job analysis and prepare a job description. Further using a suitable method of Competency mapping, collect data about key competencies of the employee. Classify the obtained data into required data into required skills. Evaluate the results and identify the performance gaps.
4. analyse a case study of the sales department of any manufacturing company, identify and map key competencies of job , key roles of job, performance gaps and reasons for the same.

**Suggested Readings:**

- McClelland, David Competence at Work, Spencer and Spencer,1993
- Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations.2<sup>nd</sup> ed. SAGE Publications Pvt.ltd 2007,India.
- Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
- Shermon, Ganesh. Competency based HRM. 1st edition , Tata McGraw Hill.
- The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House

**Note: Learners are advised to use the latest edition of readings.**

## Personal Financial Planning

### BCO-112: AEC- 1 (2 credits)

**Objective:** The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. understand the meaning and appreciate the relevance of financial planning.
2. understand the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. analyse insurance planning and its relevance.
5. develop insight into retirement planning and its relevance.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Financial Planning</b>	20	√	√
<b>Unit 2: Investment Planning</b>	20	√	√
<b>Unit 3: Personal Tax Planning</b>	20	√	√
<b>Unit 4: Insurance Planning</b>	20	√	√
<b>Unit 5: Retirement Benefits Planning</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Financial Planning:**

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

#### **Unit 2: Investment Planning:**

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

**Unit 3: Personal Tax Planning:**

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

**Unit 4: Insurance Planning:**

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

**Unit 5: Retirement Benefits Planning:**

Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

**Practical Exercises:**

The learners are required to:

1. perform electronic fund transfers through net banking and UPI.
2. identify certain recent Ponzi schemes in the market.
3. prepare tax planning for a hypothetical individual.

**Suggested Readings:**

- Halan, M. —Let's Talk Money: You've Worked Hard for It, Now Make It Work for Youll Harper Collins Publishers, New York.
- Indian Institute of Banking & Finance. —Introduction to Financial Planningll TaxmannPublication, New Delhi.
- Keown A.J. —Personal Financell Pearson, New York.
- Madura, J. —Personal Financell , Pearson
- Pandit, A. —The Only Financial Planning Book that You Will Ever Needll Network 18 Publications Ltd., Mumbai.
- Sinha, M. —Financial Planning: A Ready Reckonerll McGraw Hill Education, New York.
- Tripathi, V. —Fundamentals of Investmentll Taxmann Publication, New Delhi.

**Note: Learners are advised to use the latest edition of readings.**

**Assessment Method:**

1. There shall be 2 credit hours for lectures.
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

## Personal Selling

### BCO-114: VAC- 2 (2 credits)

**Objective:** The course aims to familiarize the students with the concept and process of personal selling

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the theoretical and practical aspect of personal selling.
2. demonstrate the sales presentations.
3. develop and execute the selling skills in different situations.
4. build the ability and confidence to face customer grievances and objections.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Personal Selling</b>	25	√	√
<b>Unit 2: Buying motives and theories of selling</b>	25	√	√
<b>Unit 3: Selling Process and Sales Report</b>	35	√	√
<b>Unit 4: Career in Personal Selling</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Personal selling**

Concept and Nature of personal selling; Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.

#### **Unit 2: Buying Motives and Theories of Selling**

Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.

#### **Unit 3: Selling Process and Sales Report**

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration;

Handling objections- Acknowledging the objections, types of objection, overcoming objections.

Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints.

Reports and documents - Sales manual; Order book; Cash memo; Tour diary; Daily and periodical reports.

#### **Unit 4: Career in Selling**

Characteristics of salesperson; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

#### **Practical Exercises:**

The learners are required to:

1. role play (as a sales personal and as a consumer).
2. sales presentation – manual presentation, demonstration.
3. mock sessions: objection handling, query handling, complaints handling etc.
4. sales report preparation.

#### **Suggested Readings:**

- Chaudhary, P. (2019), *Selling and Negotiation Skills*, Sage Textbook
- Gupta C. B. (2020) *Personal selling and salesmanship*. (3 rd ed.) Scholar tech press
- Kapoor, N. *Advertising and personal selling*. Pinnacle learning.
- Kotler, P. & Keller, K.L.(2021). *A framework for marketing management*. (6 th ed.) Pearson
- Marks, Ronald B. (2004). *Personal selling: A relationship approach*. (6 th ed) Pearson Education/Prentice Hall
- Weitz, Barton A., Pederson, Carlton A. & Wright, Milburn D. (1987) *Selling: Principles and methods*. McGraw-Hill.

**Note: Learners are advised to use the latest edition of readings.**

# **SEMESTER- III**

## MathematicsBCO- 201 DSC

**Objective:** The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse how matrices are used as mathematical tools in representing a system of equations.
2. explain differential calculus to solve simple business problems.
3. evaluate business problems involving complex linear relationships between decision variables and their determining factors.
4. explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. develop programming for business problems involving constrained optimisation.

### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Matrices and Determinants</b>	20	√	√
<b>Unit 2: Basic Calculus</b>	15	√	√
<b>Unit 3: Advanced Calculus</b>	25	√	√
<b>Unit 4: Mathematics of Finance</b>	20	√	√
<b>Unit 5: Linear Programming</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### Unit 1: Matrices and Determinants

Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule

Leontief Input Output Model (Open Model Only).

### Unit 2: Calculus-I

Concepts and rules of differentiation. Concept of Marginal Analysis: Marginal Revenue, Marginal Cost. Concept of Elasticity of demand and supply.

Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity, Optimal trade in time.

### **Unit 3: Calculus-II**

Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution.

Application of Maxima and Minima problems involving two independent variables.

Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.

### **Unit 4: Mathematics of Finance**

Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date.

Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.

### **Unit 5: Linear Programming**

Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

### **Practical Exercises:**

The learners are required to:

1. identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business and economic situation.
2. assess how the use of matrices help in deciding about competing alternatives.
3. identify and solve business problems as an application of linear programming.
4. gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
5. gather information about annuity schemes in the investment markets like periodic home mortgage payments, insurance payments and pension payments, life insurance products as an annuity.

### **Assessment Criteria**

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for P. Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.



**Suggested Readings:**

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- Ghosh & sinha(2018). Business Mathematics and statistics. Oxford University Press.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.
- V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.

**Note: Learners are advised to use the latest edition of readings.**

## Financial Management

### BCO-203: DSC

**Objective:** The course aims to enable students to acquire knowledge of principles and practice of financial management.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return.
2. analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. analyse and understand different theories of dividend and factors affecting dividend policy.
5. examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Financial Management: An Overview</b>	10	√	√
<b>Unit 2: Capital Budgeting Decision</b>	25	√	√
<b>Unit 3: Cost of Capital and Financing Decision</b>	30	√	√
<b>Unit 4: Dividend Decision</b>	15	√	√
<b>Unit 5: Working Capital Decision</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Financial Management: An Overview**

Nature, scope and objectives of financial management. An overview of time value of money and risk and return.

#### **Unit 2: Capital Budgeting Decision**

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

#### **Unit 3: Cost of Capital and Financing Decision**

**Cost of Capital:** Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

**Capital Structure:** Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

#### **Unit 4: Dividend Decision**

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

#### **Unit 5: Working Capital Decision**

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

**Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.**

#### **Suggested Readings:**

- Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
- Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Tulsian, P.C. and Tulsian, B. Financial Management, S. Chand. New Delhi.

#### **Additional Resources:**

- Chandra, P. Financial Management: Theory and Practice. Tata McGraw Hills, New Delhi.
- Ross, Stephen A, Westerfield, Randolph and Jefferey, Jaffe. Corporate Finance. Tata McGraw Hills.
- Srivastava, Rajeev and Mishra, Anil. Financial Management: Oxford University Press. UK.
- VanHorne, James, C, and John, Wachowicz. Fundamentals of Financial Management. Pearson Education.

**Note: Learners are advised to use the latest edition of readings.**

## Principles Of Marketing

### BCO-205: DSC

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

**Learning Outcomes:** After completing the course, learners will be able to:

1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. explore the dynamics of consumer Behaviour and process of market selection through STP.
3. analyse the process of value creation through marketing decisions involving product development.
4. analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

#### Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
<b>Unit 1: Introduction to Marketing and Marketing Environment</b>	20	√	√
<b>Unit 2: Consumer Behaviour and Market Selection</b>	20	√	√
<b>Unit 3: Product Decisions and New Product Development</b>	20	√	√
<b>Unit 4: Pricing Decisions and Distribution Decisions</b>	20	√	√
<b>Unit 5: Promotion Decisions and Developments in Marketing</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Introduction to Marketing and Marketing Environment**

**Introduction to Marketing:** Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix.

**Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

### **Unit 2: Consumer Behaviour and Market Selection**

**Consumer Behaviour:** Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

**Market Selection:** Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

### **Unit 3: Product Decisions and New Product Development**

**Product Decisions:** Concept and classification; Levels of Product. Designing value: Product-mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling- types and functions; Product support services.

**New Product Development:** New product development process; Product life cycle – concept and marketing strategies.

### **Unit 4: Pricing Decisions and Distribution Decisions**

**Pricing Decisions:** Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.

**Distribution Decisions:** Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

### **Unit 5: Promotion Decisions and Developments in Marketing**

**Promotion Decisions:** Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.

**Developments in Marketing:** Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.

**Practical Exercises:**

The learners are required to:

1. analyse the marketing mix strategy of a durable good/ non-durable good/ service/ idea/ event/ organisation/ people.
2. select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
3. examine the marketing strategies followed by companies to prolong the maturity stage and defer its decline.
4. suggest an appropriate distribution strategy of a product of your choice.
5. prepare a marketing mix for a product of your choice to be targeted to a rural market.
6. study the promotional strategies followed by companies selling products through digital mode.

**Suggested Readings:**

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi.
- Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Mamoria C.B., Bhatacharya A.,Marketing Management. Kitab Mahal, Delhi
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

Note: Learners are advised to use the latest edition of readings.

## Organisational Behaviour

### BCO-207: DSE

**Objective:** The course aims to develop an in-depth understanding of the concept of organisational behaviour and its relevance in modern organisations. It also aims to expand the knowledge about the complexities of human behaviour, competitiveness, and interpersonal group dynamics.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. analyse the various means of managing people at the workplace.
3. interpret the complex nature of human behaviour and group dynamics.
4. critically evaluate leadership styles and strategies.
5. summarise the ways to build supportive organisational culture.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	
<b>Unit 2: Individual Behaviour</b>	20	√	√
<b>Unit 3: Communication and Motivation</b>	25	√	√
<b>Unit 4: Group Behaviour and Leadership</b>	25	√	√
<b>Unit 5: Dynamics of Organisational Behaviour</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Organisational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.

#### **Unit 2: Individual Behaviour**

Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.

### **Unit 3: Communication and Motivation**

Communication – Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window.

Motivation – Why people work; Need theories (Maslow’s need hierarchy, ERG Theory, McClelland’s Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

### **Unit 4: Group Behaviour and Leadership**

Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue.

### **Unit 5: Dynamics of Organisational Behaviour**

Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress.

### **Practical Exercises:**

The learners are required to:

1. evaluate personality type as a group activity.
2. role play on TA and Johari Window.
3. identify the innovative ways to manage counter-productive behaviour.
4. conduct a primary survey to study leadership styles.
5. practice five different types of stress management techniques including meditation.

### **Suggested Readings:**

- Greenberg, J. (2015). Behaviour in organisations. Pearson Education India. Tenth edition
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. Pearson.
- Luthans, F. (2017). Organisational Behaviour-An evidence based approach. McGraw-Hill Education, Twelfth Edition.
- Pareek, U. (2014). Understanding Organisational Behaviour. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of organisational Behaviour. Pearson.



- Singh, A. K., & Singh, B. P. Organisational Behaviour. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). Organisational Behaviour: Texts & Cases (3rd Edition). India: Pearson. Additional Resources

Note: Latest edition of readings may be used teaching Learning Process The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations. Assessment Methods Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords: Organisational Theories, Personality, Values and Attitudes, Learning, Leadership, Conflict, Organisational Culture.

## Brand Management

### BCO-209: GE

**Objective:** The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. comprehend the conceptual framework of brands
2. analyse various strategies of popular brands
3. describe the brand extensions
4. explore the life cycle of a brand
5. apply brand management strategies to real life products.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Brand Positioning</b>	20	√	√
<b>Unit 3: Designing Marketing Program</b>	25	√	√
<b>Unit 4: Brand Equity</b>	25	√	√
<b>Unit 5: Recent Issues In Branding</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1 : Introduction**

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

#### **Unit 2: Brand Positioning**

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

#### **Unit 3: Designing Marketing Program**

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand

reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

#### **Unit 4: Brand Equity**

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

#### **Unit 5: Recent Issues in Branding**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

**Note:** Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

#### **Practical Exercises:**

The learners are required to:

1. take up popular brands and analyse the life cycle of select brands.
2. discuss suggestive strategies for brand positioning.
3. use appeals for advertising and branding of products.
4. understand the rationale behind a brand story.
5. develop a brand story for a unique product idea.

#### **Suggested Readings:**

- Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

**Note:** Learners are advised to use the latest edition of readings.

## Yoga and Happiness

### BCO-213: GE

**Objective:** The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

**Learning outcomes:** After completion of the course, the learners will be able to:

1. demonstrate Asanas, Pranayama, Kriya with proficiency.
2. demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga.
3. analyse the relevance of Yog Sutras in real life situations.
4. interpret the significance of Meditation in Business Context;.
5. summarise the importance of Ayurveda in modern lifestyle.
6. enhance their Happiness & Spiritual Quotient.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: Classical and Emerging Schools of Yoga</b>	25	√	√
<b>Unit 3: Meditation: A way of Life</b>	20	√	√
<b>Unit 4: Yoga &amp; Meditation in Modern Setting</b>	20	√	√
<b>Unit 5: Developing Happiness &amp; Spiritual Quotient</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and

principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

### **Unit 2: Classical and Emerging Schools of Yoga**

Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

### **Unit 3: Meditation: A Way of Life**

Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.

### **Unit 4: Yoga & Meditation in Modern Setting**

Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

### **Unit 5: Developing Happiness & Spiritual Quotient**

Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality.

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

### **Practical Exercises:**

Learners are required to:

1. participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
3. interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.

4. submit and present report on their key learnings from the following:
  - a. Sudarshan Kriya yoga: Breathing for health–NCBI
  - b. How Meditation Benefits CEOs–A case study at Harvard Business School
  - c. A Little Meditating Helps You Make Better Business Decisions–A case study at Harvard Business School.
5. participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. participate in simulation exercises in class using applied kinesiology techniques.
7. write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

### **Suggested Readings:**

- Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
- Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.
- Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
- Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1), 4-10.

**Note: Learners are advised to use the latest edition of readings.**

## General Management

### BCO-215: GE

**Objective:** The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine the evolution of management and its significance
2. comprehend and analyse applicability of managerial functions
3. recognise the role of decision-making in business
4. analyse the role of directing in management
5. appraise the function of controlling and contemporary issues in management

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Management</b>	20	√	√
<b>Unit 2: Functions of Management</b>	15	√	√
<b>Unit 3: Planning and Organising</b>	25	√	√
<b>Unit 4: Directing and Staffing</b>	20	√	√
<b>Unit 5: Controlling and Contemporary Issues in Management</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Management**

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

#### **Unit 2: Functions of Management**

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

#### **Unit 3: Planning and Organising**

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

#### **Unit 4: Directing and Staffing**

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

#### **Unit 5: Controlling and Contemporary Issues in Management**

Principles of Controlling, performing controlling function; Management challenges of the 21<sup>st</sup> Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity

#### **Practical Exercises:**

The learners are required to:

1. assess the applicability of managerial theories in today's corporate world.
2. discuss the interrelationship between various managerial functions.
3. present a role play on bounded rationality or on any other aspect of decision-making.
4. identify various motivation techniques used by organisations.
5. discuss the impact of emerging issues in management.

#### **Suggested Readings:**

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.

**Note: Learners are advised to use the latest edition of readings.**



## Basics to Advertising

### BCO-217: GE

**Objective:** The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. identify communication objectives behind advertising of various products and services.
2. explain various advertising and media elements in the advertising decisions.
3. identify ethical issues of advertising.

**Course Contents:**

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
<b>Unit 1: Introduction to Advertising</b>	20	√	
<b>Unit 2: Message</b>	20		√
<b>Unit 3: Media Decisions</b>	20		√
<b>Unit 4: Advertising Agency</b>	20		√
<b>Unit 5: Advertising: Effectiveness and Institutional Framework</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Advertising**

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

#### **Unit 2: Message**

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

#### **Unit 3: Media Decisions**

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

#### **Unit 4: Advertising Agency**

Role, Types and Selection of advertising agency.

#### **Unit 5: Advertising: Effectiveness and Institutional Framework**

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

#### **Practical Exercises:**

The learners are required to:

1. perform a content analysis of various advertising campaigns to:
  - a. identify the objective of an advertisement forming part of an advertising campaign.
  - b. find out the target audience of a campaign.
  - c. prepare a report on various media options used in a campaign.
  - d. prepare a report on message strategy and copy elements used in the campaign.
2. select a product to develop an advertising campaign for it.

#### **Suggested Readings:**

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-IInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

**Note: Learners are advised to use the latest edition of readings.**

## Advanced Spreadsheet Applications in Business

### BCO-211: SEC

**Objective:** This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner. This course expected to make the learner industry ready.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine large data generated through business transactions using advanced spreadsheet tools.
2. analyse and present data using tables, pivot tables, pivot charts and dashboards.
3. examine complex business problems using various functions.
4. evaluate excel add-ins for constraint optimization, summarization and forecasting.
5. use advanced spreadsheets in various real life problems.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Spreadsheet basics</b>	<b>10</b>	√	√
<b>Unit 2: Data handling</b>	<b>20</b>	√	√
<b>Unit 3: Spreadsheet Functions, data analysis and constraint optimization</b>	<b>25</b>	√	√
<b>Unit 4: Interactivity and Automation</b>	<b>15</b>	√	√
<b>Unit 5: Business projects</b>	<b>30</b>	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Spreadsheet Basics

Spreadsheet concepts, Managing worksheets; Formatting cells, Conditional formatting, Entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.

#### Unit 2: Data Handling

Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Graphical

Representation using charts, Organizing Charts and graphs, advanced Charting Tools; identifying outliers; Formatting as table; pivot tables, pivot charts and dynamic dashboards.

### **Unit 3: Spreadsheet Functions, Data Analysis and Constraint Optimization**

Formulae vs functions; Cell formulae vs Array formulae; mathematical functions; Statistical functions; Financial functions; Logical functions; Date and Time functions; Lookup and reference: Hlookup, and Vlookup, Index and Match functions; Text functions and Error functions.

What-if-analysis: Goal-seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection); solver add-in.

### **Unit 4: Interactivity and Automation**

Recording Macros, Absolute and relative macros, Editing macros, Use of spinner buttons and command buttons; Sub Procedure, Function Procedure (creating New Functions); Working with Loops: Do\_while loop, For\_Next loop; Creating User Forms: Message Box, Input Box; If\_Then\_Else.

### **Unit 5: Business Projects**

EMI calculation and Loan repayment schedule; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization problems, Assignment Problems, Depreciation Accounting; Graphical representation of stock price and return data; Frequency distribution and its statistical parameters; forecasting: stock prices, costs & revenues.

#### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be practical examination of 38 Marks (2 hours duration) and Internal Assessment of 12 marks (Class Test-5 Marks, Work Book- 5 Marks and attendance- 2 marks).

#### **Practical Exercises**

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
2. Download stock price data from NSE/BSE/any other site for an year or more and make charts to understand price patterns.
3. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.

4. Randomly create a company with 5 departments, 100 employees with their qualification and different financial indicators of the company related with these employees such as sales generated, production, salaries and other benefits, etc. and analyse the data so generated using pivot table and dashboards.
5. Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
6. The learners should be able to prepare loan repayment schedule using both fixed rate system as well as floating rate system for the amounts borrowed by themselves or by the corporates, prepare a payroll statement using spreadsheet functions listed above.
7. Conduct break even analysis from published financial data of any company and conduct sensitivity and scenario analysis for the same. The additional information, if required, may be hypothesized.
8. The learners should analyse different personal investment opportunities and capital budgeting projects using financial functions.
9. From the assets data available in the balance sheet of a company prepare a depreciation schedule.
10. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc. and conduct regression analysis using relevant excel functions and using excel add-ins: Analysis ToolPak.
11. Create a Macro for any operating/ functional aspect of business that requires repetitive processes.
12. Create small functions or macros involving different loops which may be capable of financial calculations such calculating value of a bond or for adding series of values or for calculating sum of squares/ cubes of a series of values, etc.

**Suggestive Readings:**

- Jain, H. C. & Tiwari, H. N. —Computer Applications in Business|| Taxmann, Delhi.
- Mathur, S. & Jain, P. —Computer Applications in Business|| Galgotia Publishing Company.
- Madan, S. —Computer Applications in Business|| Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. —Computer Applications in Business|| Taxmann, Delhi.

**Note: Learners are advised to use the latest edition of readings.**

# SEMESTER- IV

**Business Statistics**  
**BCO-202: DSC**

**Objective:** The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine and understand the various descriptive properties of statistical data.
2. compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. analyse the underlying relationships between the variables to use simple regression models.
4. analyse the trends and tendencies over a period of time through time series analysis.
5. examine and apply index numbers to real life situations.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Descriptive Statistics</b>	<b>20</b>	√	√
<b>Unit 2: Probability and Probability Distributions</b>	<b>30</b>	√	√
<b>Unit 3: Simple Correlation and Regression Analysis</b>	<b>25</b>	√	√
<b>Unit 4: Analysis of Time Series</b>	<b>15</b>	√	√
<b>Unit 5: Index Numbers</b>	<b>10</b>	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Descriptive Statistics**

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation;

Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

**Unit 2: Probability and Probability Distributions**

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem.

Expectation and variance of a random variable.

Discrete Probability distributions: Binomial and Poisson (Properties and Applications).

Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

### **Unit 3: Simple Correlation and Regression Analysis**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit 4: Time Series Analysis**

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

### **Unit 5: Index Numbers**

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

### **Practical Exercises:**

The learners are encouraged to:

1. Observe and apply the concepts learned in real life situations.
2. Practice basic calculations in statistics using spreadsheets/ statistical packages/ open source ware such as R/ Python and try to use it for solving subject related assignments.
3. Do small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying Behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).



**Assessment Criteria**

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for practicals. Use of a simple calculator is allowed

**Suggested Readings:**

- Anderson, D. R. Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
- Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., Berenson, L., Viswanathan. Business Statistics – A First Course. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. Statistics for Management. London: Pearson Education.
- Mark L. Berenson, Bernard M. Baruch, David M. Levine, Kathryn A. Szabat, David F. Stephen. Basic Business Statistics. Pearson.
- Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
- Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press.
- Thukral, J. K. Business Statistics, New Delhi: Taxman Publication.
- Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.
- Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.

**Note: Learners are advised to use the latest edition of readings.**

## Cost Accounting

### BCO-204: DSC

**Objective:** The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine and analyse the different cost concepts.
2. determine various components of cost of production.
3. classify unit cost and total cost by preparing a cost statement.
4. compute employee cost, employee productivity and employee turnover.
5. compare cost for different industries using job costing, process costing, contract costing and service costing.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	25	√	√
<b>Unit 2: Elements of Cost : Material and Employee Cost</b>	20	√	√
<b>Unit 3: Elements of Cost: Overheads</b>	20	√	√
<b>Unit 4: Methods of Costing</b>	20	√	√
<b>Unit 5: Cost Accounting Book-Keeping Systems</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

#### Unit 2: Elements of Cost : Material and Employee Cost

- (a) **Materials:** Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- (b) **Employee (Labour) Cost:** Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

### **Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

### **Unit 4: Methods of Costing**

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

### **Unit 5: Cost Accounting Book-Keeping Systems**

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

#### **Notes :**

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use of spreadsheet software should be encouraged for the basic calculation.

### **Practical Exercises:**

The learners are required to:

1. prepare a cost statement for manufacturing and/ or service organisation.
2. identify the items to be included and excluded in the cost system.
3. visit industries to understand process costing and prepare a cost statement for any process industry.
4. visit a factory and compute the employee cost of the firm.
5. suggest a suitable cost system for different types of services organisation.
6. analyse research & development cost in pharmaceutical & similar industry.

**Suggested Readings:**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage,
- Gupta, Shruti, Reeta & Rao, R. Prabhakar. Cost Accounting for B.Com., Sultan Chand.
- Maheshwari, S. N., &S. N. Mittal. Cost Accounting. Theory and Problems. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Cost Accounting: Principles & Practice*. Shree Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Elements of Cost Accounting*. Shree Mahaveer Book Depot, New Delhi.
- Mitra(2018). Cost and Management accounting.Oxford University Press.
- Nigam,B.M.Lal & Jain,I.C. Cost Accounting: Principles and Practice PHI Learning
- Singh, S. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

**Additional Resources:**

- Drury,Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

**Note: Learners are advised to use the latest edition of readings.**

## International Business

### BCO-206: DSC

**Objective:** The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the process of globalization and its impact on growth of international business.
2. evaluate the changing dynamics of the diverse international business environment.
3. analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. summarize the concept and components of the Balance of Payments statement.
6. evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
7. create awareness about emerging issues in international business such as outsourcing and sustainable development.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to International Business</b>	15	√	√
<b>Unit 2: International Business Environment</b>	25	√	√
<b>Unit 3: International Trade and BOP</b>	20	√	√
<b>Unit 4: Regional Economic Integration and International Economic Organisations</b>	20	√	√
<b>Unit 5: International Finance and Contemporary Issues in IB</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to International Business**

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

**Unit 2: International Business Environment**

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.

**Unit 3: International Trade and BOP**

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Balance of payments (BOP) statement and its components

**Unit 4: Regional Economic Integration and International Economic Organisations**

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

**Unit 5: International finance and contemporary issues in IB**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

**Practical Exercises:**

The learners are required to:

1. demonstrate through case studies the suitability of each mode of entry in international business.
2. conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. make presentations on developments in contemporary issues affecting international business such as sustainable development.

**Suggested Readings:**

- Bennett, R. International Business, Delhi: Pearson
- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi.
- Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
- Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.

- Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
- Joshi RM,(2009). International Business.Oxford University Press.
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

**Additional Resources**

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, World Bank, WTO.
- WTO Annual Reports

**Note: Learners are advised to use the latest edition of readings.**

## Investment Management

### BCO-208: DSE

**Objective:** The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine the basics of investment management and different investment avenues available.
2. evaluate the securities in terms of their risk and return.
3. create an optimal portfolio.
4. analyse the performance of mutual funds.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
<b>Unit 1: Introduction to Investment</b>	20	√	√
<b>Unit 2: Bond Analysis and Valuation</b>	20	√	√
<b>Unit 3: Equity Analysis and Valuation</b>	20	√	√
<b>Unit 4: Portfolio Management</b>	20	√	√
<b>Unit 5: Mutual Fund and Derivatives</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction to Investment

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.

#### Unit 2: Bond Analysis and Valuation

Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.

#### Unit 3: Equity Analysis and Valuation

Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of



Equity Shares using Dividend Discount Model and P/E Ratio model.

#### **Unit 4: Portfolio Management**

Portfolio Management- Concept and need, Measurement of Portfolio Return and risk;  
Diversification- Markowitz Theory; Capital Asset Pricing Model.

#### **Unit 5: Mutual Fund and Derivatives**

Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives-  
Forwards, Futures and Options.

#### **Practical Exercises:**

The learners are required to:

1. Practice the concepts learned in different units through spreadsheets and other relevant software.
2. Perform valuation of selected debt and equity instruments.
3. Create a dummy investment portfolio of selected securities and evaluate their performance.
4. Evaluate the performance of selected mutual funds schemes.
5. Create and analyse the price and volume movements of selected securities and indices using technical charts and graphs.

#### **Suggested Readings:**

- Jones, C.P., Investment Analysis and Management, Wiley.
- Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
- Alexander, G.J., Sharpe, W.F. and Bailey J.V. (2009). Fundamentals of Investments, PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., and Mohanty, P. (2019). Investments, 11th edition, Mc Graw Hill.
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2nd Edition). Security Analysis and Portfolio Management. Noida:Pearson (India) Education
- Mayo, An Introduction to Investment, Cengage Learning.
- Rustagi,R.P., Investment Management, Sultan Chand, New Delhi
- Singh, Y.P., Fundamentals of Investment Management, Galgotia Publications
- Tripathi, V., Fundamentals of Investment, Taxmann Publications.
- Sharma, S.K. and Kaur, G. (2019). Fundamentals of Investment, Sultan Chand

**Learners are advised to use the latest edition of readings.**

## Sustainability Marketing

### BCO-210: GE

**Objective:** This course aims to familiarize the students with the concept and process of sustainable marketing.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. explore the opportunities for sustainable marketing strategies.
3. identify the consumer behaviour for sustainable marketing.
4. demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. discover the case studies of legal framework for sustainable marketing.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Sustainability Marketing Opportunities</b>	20	√	√
<b>Unit 3: Consumer Behaviour and Sustainability Marketing</b>	20	√	√
<b>Unit 4: Sustainability and Marketing Mix Decisions</b>	20	√	√
<b>Unit 5: Sustainability Legal Framework and its Implementation in India</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

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**Unit 1: Introduction**

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs.

Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

**Unit 2: Sustainability Marketing Opportunities**

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

**Unit 3: Consumer Behaviour and Sustainability Marketing**

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

**Unit 4: Sustainability and Marketing Mix Decisions**

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce.

Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

**Unit 5: Sustainability Legal Framework and its Implementation in India**

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

**Practical Exercises:**

The learners are required to:

1. Role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. To represent their own Behaviour for mindful and responsible Behaviour.
4. To demonstrate how marketers can develop and reinforce consumer Behaviour through 3 R's.
5. To find out the leading case studies where sustainable marketing has emerged as an important issue.

**Suggested Readings:**

- Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012, Publisher (s): Pearson
- Ross Gittell, University of New Hampshire, Matt Magnusson, University of New Hampshire, Michael Merenda, Whittemore School of Business
- Sustainability Marketing: A Global Perspective, 2nd Edition, Frank-Martin Belz, Ken Peattie, ISBN: 978-1-119-96619-7, October 2012
- Sustainable Marketing Planning: Neil Richardson
- Sustainable Marketing: A holistic Approach, Mark Peterson, 2021
- Sustainable Marketing: How to Drive Profits with Purpose-Michelle Carvill, Gemma Butler, Geriant Evans
- Sustainable Marketing: Managerial-Ecological Issues, Donald A. Fuller, Year of Publication: 1999
- Sharma, R. R., Kaur, T., & Syan, S. A. (2021). Sustainability Marketing: New Directions and Practices. Emerald Publishing.
- The Sustainable Business Case Book
- University of Minnesota—Open Textbook Library

**Additional Resources:**

1. <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
2. <https://www.oecd.org/env/outreach/37838061.pdf>
3. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
4. <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

**Note: Learners are advised to use the latest edition of readings.**

## BCO-212: SEC

**Objective:** The course aims to enable the learners to understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. evaluate the traits of successful leader;
2. create the leadership self-assessment tool to assess their leadership styles;
3. differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;
4. analyse the strategies of building an effective team with a real-life example;
5. design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

**Course Contents:**

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Leadership Styles	20	√	√
Unit 3: Leading and Empowering	20	√	√
Unit 4: Team Building	20	√	√
Unit 5: Leading Transformation through High Performance Teams	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction**

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways

to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

## **Unit 2: Leadership Styles**

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

## **Unit 3: Leading and Empowering**

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

## **Unit 4: Team Building**

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

## **Unit 5: Leading Transformation through High Performance Teams**

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

## **Practical Exercises:**

The learners are required to:

1. identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. using the leadership self-assessment tool available at the link <https://www.zerotothree.org/resources/413-leadership-self-assessment-tool>, rate themselves with respect to their leadership style. Prepare and present a report of their analysis.
3. identify organisations where:
  - a) model of Service Leadership is being followed,
  - b) model of Sustainable Leadership is being followed,
  - c) and Collective Leadership is followed;

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present a report on their key learnings from its Leadership.

4. read a case study of Starbucks Company on Team Building. analyse its strategy of building an effective team and present a report of their key learnings.
5. analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the learners;
6. analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.

### **Suggested Readings:**

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- McGrath, E.H., S.J. Basic Managerial Skills for All, 9th ed. PHI learning
- Illink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

**Note: Learners are advised to use the latest edition of readings.**

## Marketing of Financial Services

### BCO-214: GE

**Objective:** The course aims to acquaint students with the distinctive characteristics of financial services and the problems and issues involved in the marketing of financial services. A framework for developing a marketing-mix strategy for financial services is presented and recent developments in the field will be introduced to the students.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. distinguish the characteristics and issues involved in financial services marketing.
2. analyse the marketing framework of financial services organisations.
3. examine the consumer buying behaviour in the context of financial services marketing and how the organisations can have enduring relationships with the customers.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Financial Services Marketing</b>	30	√	√
<b>Unit 2: Marketing Mix of Financial Services</b>	35	√	√
<b>Unit 3: Consumer Buying Behaviour in Financial Services</b>	35	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Financial Services Marketing**

Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services

#### **Unit 2: Marketing Mix of Financial Services**

Segmentation, Targeting, Positioning and Marketing Mix for Financial Services- Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services

#### **Unit 3: Consumer Buying Behaviour in Financial Services**



The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing

**Practical Exercises:**

The learners are required to:

1. develop a comprehensive marketing plan for any of the financial service product and present as financial services marketing consultant.
2. solve case studies related to financial service marketing organisations.
3. identify and analyse the marketing mix strategies of major domestic and international financial service organisations.
4. compare the customer relationship practices of financial service organisations and non-financial service organisations.

**Suggested Readings:**

- Bapat, D. (2013). Marketing of Financial Services. Dreamtech Press.
- Goel, S. Financial Markets, Institutions and Services PHI learning
- Ennew, C. T., Waite, N. & Waite, R. (2017). Financial Services Marketing: An International Guide to Principles and Practice (3<sup>rd</sup> ed.). Routledge.
- Estelami, H. (2006). Marketing Financial Services. Dog Ear Publishing.
- Farquhar, J. & Meidan, A. (2010). Marketing Financial Services (2<sup>nd</sup> ed.). Palgrave MacMillan.

**Note: Learners are advised to use the latest edition of readings.**

## Cyber Crimes and Laws

### BCO-216: GE

**Objective:** The course aims to create an understanding of cybercrimes and to familiarize the students with the application of cyber laws in business and day to day life.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine cyber risk associated with online activities and develop cyber hygiene.
2. prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. generate and preserve electronic evidence for personal and professional use.
4. examine global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.
5. analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Cybercrimes</b>	20	√	√
<b>Unit 2: Contemporary Business Issues in Cyber Space</b>	20	√	√
<b>Unit 3: Legal framework and Cyber Laws in India</b>	25	√	√
<b>Unit 4: Regulatory Framework and International Perspective</b>	15	√	√
<b>Unit 5: Case Laws</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Cybercrimes**

Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

#### **Unit 2: Contemporary Business Issues in CyberSpace**

Web-Centric Business, E-Business, and its significance, Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E-forms; Electronic Money Transfer and UPI, Privacy of Data and Secure Ways of Operation in CyberSpace.

#### **Unit 3: Legal framework and Cyber Laws in India**

Definitions under IT Act, 2000; Authentication of Electronic Records; Electronic Governance; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries, and their liabilities; E-signatures.

#### **Unit 4: Regulatory Framework and International Perspective**

Introduction to Regulatory Framework and authorities; Penalties and Adjudication; Offences; Overview of GDPR and Indian data protection regime.

#### **Unit 5: Case Laws**

1. Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008- *State v Mohd. Afzal and others* (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669<sup>4</sup>
2. Computer Network-Section 2 (j) of the Information Technology (Amendment) Act, 2008 *Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes*, (2006), 144 STC, 59 (Kar)<sup>4</sup>
3. Electronic Record Sec. 2 (t)- *Dharambir v Central Bureau of Investigation* 148 (2008) DLT 289<sup>4</sup>
4. Penalty for Damage to Computer or Computer System- Section 43- *Umashankar Sivasubramanian v ICICI Bank*, 18.04.2010. (Petition No. 2462/2008)<sup>4</sup>
5. Tampering with Computer Source Documents-Section 65- *Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr.* 2006 (1) ALD Cri 96, 2005 CriLJ 4314<sup>4</sup>
6. Punishment for sending offensive messages-Sec. 66A- *SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatrall* , Suit No. 1279/2001<sup>4</sup>
7. Punishment for Identity Theft-Section 66C- *CBI v Arif Azim* Case Judicial Reports (Criminal) 2003 (2) page 272<sup>4</sup>
8. Punishment for Cheating by Personating by using Computer Resource-section 66D- *National Association of Software and Service Companies (NASSCOM)v Ajay Sood.* (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del<sup>4</sup>
9. Punishment for Publishing or Transmitting Obscene Material in Electronic form section 67- *Avnish Bajaj v State (N.C.T.) of Delhi*, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576<sup>4</sup>
10. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A- *R v Graham Waddon.*, Southwark [Crown Court, 30/6/1999]<sup>4</sup>

#### **Practical Exercises:**

The learners are required to:

1. conduct a survey to ascertain the awareness about various cybercrimes in nearby localities.
2. comprehend the procedure of filing online and offline complaints in cyber cells.
3. enlist usage of e-signatures and digital signatures in daily life.
4. understand the gravity of various cyber offences and remedies available.
5. analyse recent cases related to various cybercrimes for business and personal implications.

**Suggested Readings:**

- Arora, Sushma. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Dejeu(2018). Cyber Forensics.Oxford University Press
- Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
- Harish Chander & Kaur,G. Cyber Laws and IT Protection, 2nd ed.
- Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.
- Sharma J. P., and Kanojia, S. E-Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.

**Additional Resources:**

- Joseph, P.T. E-Commerce-An Indian Perspective. PHI
- Painttal, D. Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Learners are advised to use the latest edition of readings.**

## Basics of Organisation Behaviour

### BCO-218: GE

**Objective:** The course aims to enhance the understanding of the basic concept of Organisational Behaviour (OB) and the working of modern organisations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the working of organisations and human Behaviour.
2. apply the concepts of OB in managing people at the workplace.
3. critically evaluate the role of motivation theories in guiding human behaviour.
4. develop understanding of diverse leadership styles and strategies.
5. summarise the ways to build supportive organisational culture.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	
<b>Unit 2: Individual Behaviour</b>	20	√	√
<b>Unit 3: Communication and Motivation</b>	25	√	√
<b>Unit 4: Group Behaviour and Leadership</b>	25	√	√
<b>Unit 5: Organisational Dynamics</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour, Organisational Behaviour in changing times.

#### Unit 2: Individual Behaviour

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality- concept and types; Components of Attitude, organisational commitment

and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

### **Unit 3: Communication and Motivation**

Communication - concept, process and types, essentials of effective communication; Johari Window.

Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.

### **Unit 4: Group Behaviour and Leadership**

Importance of groups, groups vs. teams;

Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.

### **Unit 5: Organisational Dynamics**

Organisation as a system; organisational structure, relationship between organisation structure, system, and strategy; Managing conflict - reasons, types and resolutions; Managing stress.

#### **Practical Exercises:**

The learners are required to:

1. undertake a group activity to identify personality type.
2. role play on JOHARI Window
3. conduct a primary survey to study the dynamics of group Behaviour.
4. apply and test various stress management techniques like deep breathing, exercise, and mindfulness.
5. identify the innovative ways of motivation practiced by contemporary organisations.

#### **Suggested Readings:**

- Greenberg, J. (2015). Behaviour in organisations. Pearson Education India. Tenth edition.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. Pearson.
- Luthans, F. (2017). Organisational Behaviour-An evidence based approach. McGraw-Hill Education, Twelfth Edition.
- Pareek, U. (2014). Understanding Organisational Behaviour. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of organisational Behaviour. Pearson.
- Singh, A. K., & Singh, B. P. Organisational Behaviour. New Delhi: Excel Books Pvt. Ltd.

**Note: Learners are advised to use the latest edition of readings.**

## Accounting for Managerial Decision Making

### BCO-220: GE

**Objective:** The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine the fundamentals of accounting and its branches.
2. apply financial statements and their uses in managerial decision making.
3. evaluate the budgetary control system as a tool of managerial planning and control.
4. evaluate the concept of cost-volume-profit analysis for use in short-term decision making.
5. relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Fundamentals of Accounting</b>	20	√	√
<b>Unit 2: Financial Statements and their Analysis</b>	20	√	√
<b>Unit 3: Budgetary Control System</b>	20	√	√
<b>Unit 4: Cost Volume Profit Analysis</b>	20	√	√
<b>Unit 5: Decision Making under Specific Situations</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Fundamentals of Accounting**

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

#### **Unit 2: Financial Statements and their Analysis**

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

#### **Unit 3: Budgetary Control System**

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

**Unit 4: Cost Volume Profit Analysis**

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

**Unit 5: Decision Making under Specific Situations**

Steps in decision making process. Concept of relevant costs. Solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

**Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.**

**Suggested Readings:**

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- Bhattacharyya, A. K. Essentials of Financial Accounting, 6th ed. PHI learning
- Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Management Accounting for B.Com Cengage
- Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com., Cengage
- Goyal, B.K and Tiwari, H. N. Financial Accounting. Taxmann, New Delhi
- Kishore, Ravi.M. Financial Management. Taxmann, New Delhi
- Monga, G.R. and Bahadur, Raj. Basic Financial Accounting. SCHOLAR Tech Press, New Delhi
- Narayanaswamy. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
  - Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, NewDelhi
- Singh, Surender. Elements of Cost Accounting. Kitab Mahal, New Delhi



- Singh, S.K. and Gupta, Lovleen. Basic Management Accounting: Theory and Practice. A.K. Publications. New Delhi
- Tulsian, P.C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

**Additional Readings:**

- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall.
- Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Gibson, Charles. H. Analysis of Financial Statement. Cengage Learning
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

**Note: Learners are advised to use the latest edition of readings.**

# **SEMESTER- V**

## INCOME TAX LAW AND PRACTICE

### BCO 301: DSC

#### Objective:

The course aims to impart knowledge of law pertaining to levy of income tax in India.

#### Learning Outcomes:

After completion of the course, learners will be able to:

1. analyse the basic concepts of income tax and determine the residential status of different persons;
2. compute income under the heads ‘salaries’ and ‘income from house property’;
3. compute income under the heads ‘profits and gains of business or profession’ and ‘capital gains’;
4. compute income under the head ‘income from other sources’ and understand the provisions relating to income of other persons included in assessee’s total income; and
5. analyse various deductions and computation of total income and tax liability of individuals.

#### Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	<b>20%</b>	√	√
<b>Unit 2: Computation of Income from Salaries and House Property</b>	<b>25%</b>	√	√
<b>Unit 3: Computation of Income from Business or Profession and Capital Gains</b>	<b>25%</b>	√	√
<b>Unit 4: Income from Other Sources, Clubbing of Income and Set-off</b>	<b>15%</b>	√	√
<b>Unit 5: Deductions and Computation of Total Income and Tax Liability</b>	<b>15%</b>	√	√

**C&K- Comprehension & Knowledge**

**\*\*A&A – Analysis & Application**

**Unit 1: Introduction**

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.

**Unit 2: Computation of Income from Salaries and House Property**

Income from Salaries; Income from House Property.

**Unit 3: Computation of Income from Business or Profession and Capital Gains**

Profits and gains of business or profession; Capital gains.

**Unit 4: Income from Other Sources, Clubbing of Income and Set-off**

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

**Unit 5: Deductions and Computation of Total Income and Tax Liability**

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

**Practical Exercises:****The learners are required to:**

1. discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. refer the Finance Act to learn about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;
4. use tax calculators available on the official website of Government of India; and
5. learn about various tax services available on the official website of Government of India.
6. explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

**Suggested Readings:**

- Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
- Bandopadhyaya (2019). Taxation I,II.Oxford University Press.

- Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

**Additional Readings:**

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

**Assessment Criteria**

The Assessment for this paper would include a theory examination of 50 marks, Practical Examination of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hours for Lectures + one Credit Hour (Two Practical Periods per week per batch) for Practical. Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

**Note: Learners are advised to use the latest edition of textbooks.**

**Business Economics**  
**BCO 303: DSC**

**Objective:** The course aims to acquaint the learners with Micro economics and its applications.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. examine the nature and scope of business economics.
2. analyse how consumers try to maximize their satisfaction by spending on different goods.
3. evaluate the relationship between inputs used in production and the resulting outputs and costs.
4. analyse and interpret various facets of and pricing under different market situations.
5. relate the contemporary issues and applications in micro economics.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Business Economics</b>	10	√	√
<b>Unit 2: Consumer Behaviour</b>	25	√	√
<b>Unit 3: Production and Cost</b>	25	√	√
<b>Unit 4: Market Structures</b>	25	√	√
<b>Unit 5: Contemporary Issues and applications</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction to Business Economics**

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticities. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

**Unit 2: Consumer Behaviour**

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy Vs excise subsidy.

**Unit 3: Production and Cost**

Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale.

**Cost:** Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

**Unit 4: Market Structures**

Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run.

Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.

Monopolistic competition: features, product differentiation and excess capacity and equilibrium.

Oligopoly: Collusive and non- collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)

**Unit 5: Contemporary Issues and applications**

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

**Practical Exercises:**

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analysis of OPEC as a case of a successful cartel.

**Suggested Readings:**

- Baye, M., and Prince J.(2021), Managerial Economics and Business Strategy. McGraw Hill, (3<sup>rd</sup> ed.).
- Case, K. E., and Fair, R.C. (2017). Principles of Economics, Pearson Education,(12<sup>th</sup> ed.).
- Chaturvedi D.D, Chaturvedi S. Business Economics Kitab Mahal, Delhi
- Deepashree, (2021) Business Economics, MKM Publisher, New Delhi.
- Gillespie, A., (2013) Business Economics, Oxford University Press. (2<sup>nd</sup> ed.)
- Gupta, G.S. (2011), Managerial Economics, McGraw Hill (2<sup>nd</sup> ed.).
- Maddala, G.S and Miller Ellen, Microeconomics Theory and Applications, (2017) Tata McGraw Hill.
- Mankiw, Gregory N., Aswin A., Mark P Taylor, Business Economics (2019), Cengage Learning, UK.

- Miller, R. L. Intermediate Microeconomics: Theory, Issues, Applications, 2nd ed. New York: McGraw-Hill.
- Pindyck, Robert S. Rubinfeld, Daniel L, Microeconomics. (Eighth edition), Pearson education.
- Salvator, D., Rastogi S.K.(2016) managerial Economics: Principles and Worldwide Applications, Oxford University Press, (8<sup>th</sup> Ed.).
- Samuelson, P. A., and Nordhaus, W.D., Chaudhari S. and Sen, A., (2019) Economics (SIE), McGraw-Hill. (20<sup>th</sup> ed.)

**Note: Learners are advised to use the latest edition of readings.**



## Management Accounting

### BCO 305: DSC

**Objective:** The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction
  - (a) analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget
  - (b) Explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios
2. recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.
3. infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
4. facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Management Accounting</b>	10	√	----
<b>Unit 2: Budgetary Control and Standard Costing Systems</b>	40	√	√
<b>Unit 3: Marginal Costing</b>	20	√	√
<b>Unit 4: Decision Making</b>	20	√	√
<b>Unit 5: Performance Measurement</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction to Management Accounting**

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

**Unit 2: Budgetary Control and Standard Costing Systems**

- (a) **Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- (b) **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

**Unit 3: Marginal Costing**

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

**Unit 4: Decision Making**

Steps in Decision making process. Concept of relevant costs. solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

**Unit 5: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;

**Note: Spreadsheet may be used for doing basic calculations in Management Accounting and giving students subject related assignments for their internal assessment purposes.**

**Suggested Readings:**

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- Goel, Rajiv Kumar & Goel, Ishaan. Concept Building Approach to Management Accounting for B.Com(Hons.). Cengage
- Maheshwari & Mittal .Management Accounting. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N. *Principles of Management Accounting*. Sultan Chand & Sons.
- Maheshwari, S. N. *Management Accounting and Financial Control*. Sultan Chand & Sons.

- Shah Paresh(2015).Management Accounting.Oxford University Press.
- Singh, S. Management Accounting. PHI Learning Pvt. Limited, New Delhi
- Singh, S.K. and Gupta, Lovleen Management Accounting: Theory and Practice. A.K. Publications. New Delhi
- Tulsian, P.C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi.

**Additional Readings:**

- Drury,Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

**Note: Learners are advised to use the latest edition of readings.**

## Auditing

### BCO 307: DSE

**Objective:** The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
2. describe the need of auditing and the role of auditors.
3. demonstrate the principles, procedures and techniques of auditing.
4. interpret the contents of audit reports.
5. analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	√
<b>Unit 2: Internal Control and Audit Procedures</b>	20	√	√
<b>Unit 3: Vouching and Verification</b>	25	√	√
<b>Unit 4: Company Auditors</b>	25	√	√
<b>Unit 5: Audit Report</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerised environment.

#### **Unit 2: Internal Control and Audit Procedures**

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

#### **Unit 3: Vouching and Verification**

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

#### **Unit 4: Company Auditors**

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

### **Unit 5: Audit Report and Special Audit**

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

#### **Practical Exercises:**

The learners are required to:

1. critically analyse auditing-based case studies with the help of focussed group discussions.
2. examine the audit reports published by indian companies.
3. identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. examine the P & L account and balance sheet of listed companies and identify gaps for forensic audit.

#### **Suggested Readings:**

- Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy(2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

#### **Additional Readings:**

- Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

#### **Note:**

- (i) Learners are advised to use the latest edition of readings.
- (ii) Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

## BCO 309: GE

**Objective:** The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

**Learning Outcomes:** After completion of the course the learners will be able to:

1. analyse research concepts, its types and steps in the research process.
2. formulate research problem and assimilate various types of research design.
3. create scales, sampling techniques and design data collection tools.
4. get acquainted with various techniques of data analysis and interpretation.
5. prepare a complete research report in appropriate format.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Research Design</b>	20	√	√
<b>Unit 3: Data Collection</b>	20	√	√
<b>Unit 4: Data Analysis</b>	20	√	√
<b>Unit 5: Report Writing and Ethics</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction**

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

**Unit 2: Research Design**

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

**Unit 3: Data Collection**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

**Unit 4: Data Analysis**

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

**Unit 5: Report Writing and Ethics**

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

**Practical Exercises**

Certain hands on practical exercises may be given as assignment to the students to make them conversant with the concepts being taught in the class. Following are a few examples of practical exercises from each unit-

1. Unit 1 – A product manager wants to know the viability of new innovative product being launched by his company. What are the steps that need to be followed in his research?  
Prepare Literature review from a topic of your choice involving business and economics.
2. Unit 2- Identify type of a research design that will be most appropriate in a given scenario.
3. Unit 3- Using online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Unit 4- Using spreadsheet practice t- test, z-test and Chi- square test on the secondary data.
5. Unit 5- Prepare a brief report following proper format in Word processing software.

**Suggested Readings:**

- Bryman(2020). Business research Methods.Oxford University Press.
- Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
- Hair, J.F., Page, M., & Brunsveld, N. (2019). Essentials of Business Research Methods (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>

- Cooper, D.R. and Schindler, P.S. (2014) Business Research Methods. 12th Edition, McGraw Hill International Edition, New York.
- Mark Saunders: Research Methods for Business: Pearson Education, 2010.
- Mishra (2014).Business Research Methods. Oxford University Press.
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.
- Bryman, A., & Bell, E. (2011). Business research methods. 3rd ed. Cambridge; New York, NY: Oxford University Press.
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6<sup>th</sup> ed. John Wiley.
- Newman, W.L. (2021). Social Research Methods: Qualitative and Quantitative Approaches, 8<sup>th</sup> ed. Pearson.
- Creswell, J. D., Creswell, J. W. (2017). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. United States: SAGE Publications.
- Ken, B. (2019). Business statistics: for contemporary decision making. John Wiley & Sons.
- Field, A.(2013). Discovering statistics using IBM SPSS statistics. Sage.

**Note: Learners are advised to use the latest edition of readings.**



## BCO 313: GE

**Objective:** The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Examine the organisational human resource processes.
2. compare job analysis, job description, and job design.
3. evaluate the relevance and methods of training and development.
4. categorise the requisite skills in performance appraisal and compensation of employees.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to HRM</b>	20	√	√
<b>Unit 2: Human Resource Planning and Procurement</b>	20	√	√
<b>Unit 3: Employee Training and Development</b>	20	√	√
<b>Unit 4: Performance Appraisal and Employee Compensation</b>	20	√	√
<b>Unit 5: Employee Maintenance and Emerging issues in HRM</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction to HRM**

Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

**Unit 2: Human Resource Planning and Procurement**

Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

**Unit 3: Employee Training and Development**

Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

**Unit 4: Performance Appraisal and Employee Compensation**

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**Unit 5: Employee Maintenance and Emerging issues in HRM**

Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.

**Practical Exercises:**

The learners are required to:

1. design a human resource plan.
2. conduct orientation cum induction programme.
3. hold mock counselling sessions.
4. create team building activities.
5. devise incentive plans for a diverse workforce.

**Suggested Readings:**

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.
- Decenzo, D.A. , & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B.(2020). Human Resource Management , Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Pattanayak. Human Resource Management, 6th ed. PHI learning
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

**Note: Learners are advised to use the latest edition of readings.**

## Project Management

### BCO 315: GE

**Objective:** The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. relate the concept and attributes of projects, project management system, process and its principles;
2. perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. develop schedule for a specific project and its appraisal using various techniques;
4. calculate project duration and assess project cost;
5. evaluate project management in terms of risk and performance.

**Course Contents:**

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	10	√	
<b>Unit 2: Project Preparation and Budgeting</b>	25	√	√
<b>Unit 3: Project Scheduling and Appraisal</b>	20	√	√
<b>Unit 4: Project Planning Techniques</b>	25	√	√
<b>Unit 5: Project Risk and Performance Assessment</b>	20	√	

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of

Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

### **Unit 2: Project Preparation and Budgeting**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

### **Unit 3: Project Scheduling and Appraisal**

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

### **Unit 4: Project Planning Techniques**

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

### **Unit 5: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

### **Practical Exercises:**

The learners are required to:

1. examine the project running in the local area and list the activities required for project completion.
2. develop time estimates for various activities.
3. evaluate the critical activities of the project using CPM technique.
4. find out the delays in the activities, if any, and their impact on cost and project completion.

### **Suggested Readings:**

- Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.

- Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
- Kanda, A. Project Management: A Life Cycle Approach PHI learning
- Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

**Note: Learners are advised to use the latest edition of readings.**

## Digital Marketing

### BCO 317: GE

**Objective:** The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

**Learning Outcomes:** After completion of course, learners will be able to:

1. identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. describe the functioning of the digital marketers and how it is different than the traditional marketing practices
3. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

#### Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: Digital Marketing Management</b>	20	√	
<b>Unit 3: Digital Marketing Presence</b>	20		√
<b>Unit 4: Interactive Marketing</b>	20		√
<b>Unit 5: Ethical</b>	20	√	

<b>and Legal Issues</b>			
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\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Introduction**

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

### **Unit 2: Digital Marketing Management**

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

### **Unit 3: Digital Marketing Presence**

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

### **Unit 4: Interactive Marketing**

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

### **Unit 5: Ethical and Legal Issues**

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

### **Practical Exercises:**

The learners are required to do the following:

1. discussing marketing strategies of Companies who have succeeded in marketing their products through online platforms.
2. create a hypothetical Online venture and discuss its marketing and advertising strategies.
3. learn to design the advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
4. learning the implementation of the various tools with the help of free softwares available online, such as, Google Adword, Google Analytics etc.
5. design e-mail marketing campaigns using mail chimp or other free softwares available online.

**Suggested Readings:**

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Person.

**Note: Learners are advised to use the latest edition of readings.**



## Ethics and Governance

### BCO 319: GE

**Objective:** This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. evaluate and analyse the concepts, tools and theories of ethics and the issues in ethics.
2. recognize the essence of ethics in business.
3. develop decision-making skills with regard to ethical governance.
4. understand major aspects of corporate governance principles and various theories and systems of corporate governance.
5. provide opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
6. recognise emerging issues and challenges in corporate governance.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Ethics</b>	20	√	√
<b>Unit 2: Business Ethics</b>	20	√	√
<b>Unit 3: Governance of Business Entities</b>	20	√	√
<b>Unit 4: Corporate Frauds</b>	20	√	√
<b>Unit 5: Recent Issues and Challenges of Governance</b>	20	√	√

### **Unit 1: Introduction to Ethics**

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

### **Unit 2: Business Ethics**

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

### **Unit 3: Governance of Business Entities**

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

### **Unit 4: Corporate Frauds**

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

### **Unit 5: Recent Issues and Challenges of Governance**

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

### **Practical Exercises:**

The learners are required to:

1. narrate the cases on ethics and values.
2. perform simulation exercises to present ethics and ethical dilemma.
3. discuss corporate governance concerns highlighted in print and virtual media.
4. organise brainstorming and discussion sessions on corporate frauds.
5. project on critical analysis of recent cases on whistle blowing/insider trading/class action suits.

### **Suggested Readings:**

- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.
- Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.
- Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

- Tricker, Bob. Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Weiss, Joseph W. Business Ethics, Berrett-Koehler Publishers.

**Additional Readings:**

- Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

**Note: Learners are advised to use the latest edition of readings.**

# **SEMESTER- VI**

## Business Analytics

### BCO 302: DSC

**Objective:** This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. describe skills for computation and aggregation of data using spreadsheet.
2. explain data with the help of pivot tables and pivot charts.
3. analyse data using R Packages and interpret the results.
4. compare Linear Regression Models using spreadsheet & R and interpret the results.
5. examine textual data analysis using R.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	10	√	√
<b>Unit 2: Data Preparation, Summarisation and Visualisation using spreadsheet</b>	20	√	√
<b>Unit 3: Getting started with R</b>	20	√	√
<b>Unit 4: Descriptive Statistics Using R</b>	20	√	√
<b>Unit 5: Predictive and Textual Analytics</b>	30	√	√

\*C & K- Comprehension and Knowledge

\*\*A & A – Analysis and Application

#### **Unit 1: Introduction**

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

#### **Unit 2: Data Preparation, Summarisation and Visualisation using spreadsheet**

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Finding the missing value from data; Summarisation; Visualisation:

scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

### **Unit 3: Getting started with R**

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames and Exporting Data.

### **Unit 4: Descriptive Statistics Using R**

Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc.; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.

### **Unit 5: Predictive and Textual Analytics**

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity.

Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis,

#### **Note:**

1. The General-Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration (External)), a theory exam of 25 marks (1-hour duration) and an Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 1 lecture period per class and 6 Practical Lab periods per batch per week to be taught in the Computer Laboratory.

#### **Practical Exercises:**

The learners are required to

1. showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports -

Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.

3. create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
4. read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; visualisation & Reporting.

### **Suggested Readings:**

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Spreadsheet Analysis. New Jersey: Wiley.
- Giri ,A. & Paul, P. Applied Marketing Analytics: Using SPSS (Modeler, Statistics and AMOS Graphics) PHI Learning
- Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.
- McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.
- Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
- North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.
- Ohri, A (2012). R for Business Analytics, Springer.
- Paul, T. (2011). R Cook book. New York: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

**Note: Learners are advised to use the latest edition of readings**

**Goods & Services Tax (GST) and Customs Law**  
**BCO 304: DSC**

**Objective:**

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council;
2. interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;
3. evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
4. analyse various returns under GST and payment of taxes; and
5. evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

**Course Contents:**

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Structure, Registration and Exemptions</b>	20	√	√
<b>Unit 2: Levy and Collection of GST</b>	35	√	√
<b>Unit 3: Input Tax Credit and Reverse Charge Mechanism</b>	20	√	√
<b>Unit 4: Tax invoice, Returns and Payment of Tax</b>	15	√	√
<b>Unit 5: Customs Law</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Structure, Registration and Exemptions**

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Registration; Exemptions from GST.



### **Unit 2: Levy and Collection of GST**

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services.

Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

### **Unit 3: Input Tax Credit and Reverse Charge Mechanism**

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

### **Unit 4: Tax Invoice, Returns and Payment of Tax**

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

### **Unit 5: Customs Law**

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

**Note:** In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

### **Practical Exercises:**

The learners are required to:

1. discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India;
2. refer relevant notifications and circulars from the official website of Government of India;
3. refer various offline utilities available on the official website of the Government of India;
4. read the minutes of the GST council on the official website of the Government of India; and
5. gather information available under the heading 'Popular help topics' on the official website of the Government of India.

### **Suggested Readings:**

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
- Gupta, S.S., GST- How to meet your obligations, Taxmann Publications.
- Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, Shilpi, Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, V. K, GST & Customs Law. Taxmann Publication, Delhi.

**Additional Readings:**

- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Sisodia, Pushpendra. GST Law, Bharat Law House.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017
- Vastu and Sevakar Vidhan, by Government of India.

**Note: Learners are advised to use the latest edition of readings.**

## Investment Banking and Financial Services

### BCO 306: DSC

**Objective:** The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

**Learning Outcomes:** After completion of the course, students will be able to:

1. examine investment banking activities.
2. describe the process of issue management.
3. interpret corporate restructuring.
4. evaluate mergers & acquisitions.
5. analyse various financial services available in financial markets.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Investment Banking</b>	20	√	√
<b>Unit 2: Issue Management</b>	20	√	√
<b>Unit 3: Financial Services -I</b>	20	√	√
<b>Unit 4: Financial services II</b>	20	√	√
<b>Unit 5: Mergers and Acquisitions</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1**

**Investment Banking:** Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

**Unit 2**

**Issue Management:** Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.

**Unit 3**

**Financial Services -I:** Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

**Unit 4**

**Financial Services -II:** Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

**Unit 5**

**Mergers and Acquisitions:** Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

**Practical Exercises:**

The learners are required to:

1. examine a case study on any merger and acquisition.
2. prepare a project on the performance of a mutual fund.
3. select a company and analyse its public issue.
4. interpret the rating of different financial securities.

**Suggested Readings:**

- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7<sup>th</sup> edition.
- Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.
- Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill.

- Khan M.Y.: Financial Services, Tata McGraw Hill; 9<sup>th</sup> edition; 2018.
- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10<sup>th</sup> edition; 2018.
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5<sup>th</sup> edition 2018.
- Pratap, Giri S.: Investment Banking, McGraw Hill, 4<sup>th</sup> Edition.
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3<sup>rd</sup> Edition); Tata McGraw Hill.
- Shanmugham,R.: Financial Services (2<sup>nd</sup> Edition). Wiley Publication.

**Additional Resources:**

- [www.sebi.gov.in](http://www.sebi.gov.in)
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- [www.financialservices.gov.in](http://www.financialservices.gov.in)
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

**Note: Learners are advised to use the latest edition of readings.**

**Industrial Relations and Labour Laws****BCO 308: DSE**

**Objective:** The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/code.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the evolution of industrial relations and its significance in managerial world.
2. evaluate the significance of international dimensions of industrial relations in globalized world.
3. imbibe how to interact, negotiate and transact with trade unions.
4. design and understand the discipline measures and grievance mechanisms.
5. analyse the legal structure provided for handling the industrial disputes.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Industrial Relations (IR)</b>	25%	√	√
<b>Unit 2: International Dimensions of Industrial Relations</b>	10 %	√	√
<b>Unit 3: Trade Union</b>	25%	√	√
<b>Unit 4: Discipline and Grievance Redressal</b>	15%	√	√
<b>Unit 5: Industrial Disputes</b>	25%	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Industrial Relations (IR)**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.

**Unit 2: International Dimensions of Industrial Relations**

Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.

### **Unit 3: Trade Union**

Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.

### **Unit 4: Discipline and Grievance Redressal**

Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.

### **Unit 5: Industrial Disputes**

Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lock outs; Provisions relating to Layoff, Retrenchment, and Closure.

### **Practical Exercises:**

The learners are required to:

1. examine various factors having bearing on industrial relations.
2. analyse the ratification of ILO conventions by different countries.
3. enlist the process of registering a trade union.
4. study the Grievance redressal mechanism of any business unit.
5. identify the recently reported industrial dispute in India in large corporate or MNC's having factories in India, and analyse latest case laws related to industrial disputes.

### **Suggested Readings:**

- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies.
- Padhi, P K, Industrial Relations, Prentice Hall India
- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- Venkat Ratnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.

### **Additional Resources:**

- Farnham., and Limlott, J. Understanding Industrial Relations Cassell.
- Salamon, M., Industrial Relations: Theory & practice. Pearson higher Education.

**Note: Learners are advised to use the latest edition of readings.**

**From the date of implementation of labour codes, this syllabus shall be disseminated as per Industrial Relations code wherever applicable.**

## Project Management

### BCO 310: GE

**Objective:** The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

**Learning Outcomes:** After completion of the course, learners will be able to:

6. relate the concept and attributes of projects, project management system, process and its principles;
7. perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
8. develop schedule for a specific project and its appraisal using various techniques;
9. calculate project duration and assess project cost;
10. evaluate project management in terms of risk and performance.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	10	√	
<b>Unit 2: Project Preparation and Budgeting</b>	25	√	√
<b>Unit 3: Project Scheduling and Appraisal</b>	20	√	√
<b>Unit 4: Project Planning Techniques</b>	25	√	√
<b>Unit 5: Project Risk and Performance Assessment</b>	20	√	

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of



Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

### **Unit 2: Project Preparation and Budgeting**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

### **Unit 3: Project Scheduling and Appraisal**

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

### **Unit 4: Project Planning Techniques**

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

### **Unit 5: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

### **Practical Exercises:**

The learners are required to:

5. examine the project running in the local area and list the activities required for project completion.
6. develop time estimates for various activities.
7. evaluate the critical activities of the project using CPM technique.
8. find out the delays in the activities, if any, and their impact on cost and project completion.

### **Suggested Readings:**

- Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.

- Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
- Kanda, A. Project Management: A Life Cycle Approach PHI learning
- Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

**Note: Learners are advised to use the latest edition of readings.**

## Digital Marketing

### BCO 312: SEC

**Objective:** The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

**Learning Outcomes:** After completion of course, learners will be able to:

5. identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
6. describe the functioning of the digital marketers and how it is different than the traditional marketing practices
7. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
8. gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

**Course Contents:**

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: Digital Marketing Management</b>	20	√	
<b>Unit 3: Digital Marketing Presence</b>	20		√
<b>Unit 4: Interactive Marketing</b>	20		√
<b>Unit 5: Ethical and Legal issues</b>	20	√	

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Introduction**

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

### **Unit 2: Digital Marketing Management**

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

### **Unit 3: Digital Marketing Presence**

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

### **Unit 4: Interactive Marketing**

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

### **Unit 5: Ethical and Legal Issues**

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

### **Practical Exercises:**

The learners are required to do the following:

1. discussing marketing strategies of Companies who have succeeded in marketing their products through online platforms.
2. create a hypothetical Online venture and discuss its marketing and advertising strategies.
3. learn to design the advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
4. learning the implementation of the various tools with the help of free softwares available online, such as, Google Adword, Google Analytics etc.
5. design e-mail marketing campaigns using mail chimp or other free softwares available online.

**Suggested Readings:**

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. London: Kogan Page. Oxford University Press.

**Note: Learners are advised to use the latest edition of readings.**

## Ethics and Governance

### BCO 314: GE

**Objective:** This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

**Learning Outcomes:** After completion of the course, learners will be able to:

7. evaluate and analyse the concepts, tools and theories of ethics and the issues in ethics.
8. recognize the essence of ethics in business.
9. develop decision-making skills with regard to ethical governance.
10. understand major aspects of corporate governance principles and various theories and systems of corporate governance.
11. provide opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
12. recognise emerging issues and challenges in corporate governance.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Ethics</b>	20	√	√
<b>Unit 2: Business Ethics</b>	20	√	√
<b>Unit 3: Governance of Business Entities</b>	20	√	√
<b>Unit 4: Corporate Frauds</b>	20	√	√
<b>Unit 5: Recent Issues and Challenges of Governance</b>	20	√	√

### **Unit 1: Introduction to Ethics**

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

### **Unit 2: Business Ethics**

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

### **Unit 3: Governance of Business Entities**

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

### **Unit 4: Corporate Frauds**

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

### **Unit 5: Recent Issues and Challenges of Governance**

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

### **Practical Exercises:**

The learners are required to:

6. narrate the cases on ethics and values.
7. perform simulation exercises to present ethics and ethical dilemma.
8. discuss corporate governance concerns highlighted in print and virtual media.
9. organise brainstorming and discussion sessions on corporate frauds.
10. project on critical analysis of recent cases on whistle blowing/insider trading/class action suits.

### **Suggested Readings:**

- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.
- Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.
- Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

- Tricker, Bob. Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Weiss, Joseph W. Business Ethics, Berrett-Koehler Publishers.

**Additional Readings:**

- Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

**Note: Learners are advised to use the latest edition of readings.**



## Consumer Affairs &amp; Sovereignty

## BCO 316: GE

**Objective:** This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. examine the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: The Consumer Protection Act, 2019</b>	25	√	√
<b>Unit 3: Grievance Redress Mechanism under the CPA, 2019</b>	20	√	√
<b>Unit 4: Role of Industry Regulators in Consumer Protection</b>	20	√	√
<b>Unit 5: Developments in Consumer Protection in India</b>	15	√	

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction**

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handing process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

## **Unit 2: The Consumer Protection Act, 2019**

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

## **Unit 3: Grievance Redress Mechanism under the CPA, 2019**

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

## **Unit 4: Role of Industry Regulators in Consumer Protection**

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom : Role of TRAI.

Role of. Central Consumers Protection Authority (CCPA) : under CPA, 2019

### **Unit 5: Developments in Consumer Protection in India:**

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing  
Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

#### **Practical exercises:**

The learners are required to:

1. talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. during the last two years observe the buying patterns of your family with respect to online and offline purchasing.
3. share your experience with respect to infringement of any of the consumer rights.
4. visit the [www.ncdr.nic.in](http://www.ncdr.nic.in) and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
5. observe the advertisements given by builders and verify whether they are registered under the RERA.
6. visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
7. identify products which is using ISI mark. Check whether it is genuine or fake
8. identify the product categories for which standards are mandatory under the BIS.

#### **Suggested Readings:**

- Aggarwal, V. K., Law of Consumer Protection, 4<sup>th</sup> ed. ( Bharat Law House, Delhi, 2021).
- Khanna, Sri Ram and Hanspal, Savita, Consumer Affairs & Customer Care, 1<sup>st</sup> ed. ( VOICE Society Regd., 2020).
- Kapoor, Sheetal, Consumer Affairs and Customer Care, 1st ed. (Scholar Tech Press, Delhi, 2021).
- Rao, Rajyalakshami, Consumer is King (Universal Law Publishing Company, 2022).
- Patil, Ashok, R., Landmark Judgments on Consumer Protection and Law, e-book

[www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in), 2022

- The Consumer Protection Act, 2019
- The Bureau of Indian Standards, 2016

**Additional Resources**

- [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- [www.confonet.nic.in](http://www.confonet.nic.in)

**Note: Learners are advised to refer the latest edition of the suggested books/legislations.**

## Fundamentals of Human Resource Management

### BCO 318: GE

**Objective:** The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

**Learning Outcomes:** After completion of the course, learners will be able to:

5. Examine the organisational human resource processes.
6. compare job analysis, job description, and job design.
7. evaluate the relevance and methods of training and development.
8. categorise the requisite skills in performance appraisal and compensation of employees.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to HRM</b>	20	√	√
<b>Unit 2: Human Resource Planning and Procurement</b>	20	√	√
<b>Unit 3: Employee Training and Development</b>	20	√	√
<b>Unit 4: Performance Appraisal and Employee Compensation</b>	20	√	√
<b>Unit 5: Employee Maintenance and Emerging issues in HRM</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to HRM**

Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

#### **Unit 2: Human Resource Planning and Procurement**

Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

#### **Unit 3: Employee Training and Development**

Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

#### **Unit 4: Performance Appraisal and Employee Compensation**

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

#### **Unit 5: Employee Maintenance and Emerging issues in HRM**

Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.

#### **Practical Exercises:**

The learners are required to:

6. design a human resource plan.
7. conduct orientation cum induction programme.
8. hold mock counselling sessions.
9. create team building activities.
10. devise incentive plans for a diverse workforce.

#### **Suggested Readings:**

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.
- Decenzo, D.A. , & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B.(2020). Human Resource Management , Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Pattanayak. Human Resource Management, 6th ed. PHI learning
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition,Taxmann's.

**Note: Learners are advised to use the latest edition of readings.**

# **SEMESTER- VII**

## Business and Macroeconomic Policy

### BC) 401: DSC

**Objective:** The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. analyse fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. compare the different theories of demand for money, supply of money approach and working of money multiplier.
4. analyse causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. examine the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	10	√	√
<b>Unit 2: Economy in the Short Run</b>	25	√	√
<b>Unit 3: Demand for money and Supply of money</b>	25	√	√
<b>Unit 4: Inflation, Unemployment and Labor Market</b>	25	√	√
<b>Unit 5: Open Economy</b>	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numericals.

#### **Unit 2: Economy in the Short Run**

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in



the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS–LM framework and numericals.

### **Unit 3: Demand for money and Supply of money**

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

### **Unit 4: Inflation, Unemployment and Labor Market**

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

### **Unit 5: Open Economy**

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.

### **Practical Exercises:**

The learners are required to:

Participate in interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### **Suggested Readings:**

- Blanchard, O., (2021), Macroeconomics-Global edition, Pearson education, (8<sup>th</sup> ed.)
- Branson, W. H., (2005), Macroeconomic Theory and Policy, East West Book Pvt. Ltd. (3<sup>rd</sup> ed.)
- Chaturvedi, D. D. .Macro Economics. Kitab Mahal, Delhi
- Deepashree and Aggarwal, V., (2021), Macro Economics, Scholar, Tech Press, New Delhi.
- Dornbusch, R., Stanley F., & Startz R., (2018), Macroeconomics, McGraw Hill Education (13<sup>th</sup> ed.)
- Gupta, G. S. (2017), Macroeconomics: Theory ad Applications, McGraw Hill Education (4<sup>th</sup> ed.)
- Mankiw,N.G., (2019) Macroeconomics, Macmillan Learning. (10<sup>th</sup> ed.)
- Mankiw,N.G., (2021), Principles of Economics, Cengage Learning, Inc. (9<sup>th</sup> ed.)
- Samuelson P., A.,William D. Nordhaus & Chaudhary S. (2021), Macroeconomics, McGraw Hill Education (20<sup>th</sup> ed.)

**Note: Learners are advised to use the latest edition of readings.**

## Entrepreneurship Development

### BCO 403: DSC

**Objective:** The course aims to equip the learners with entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. discern distinct entrepreneurial traits.
2. compare the parameters to assess opportunities and constraints for new business ideas.
3. develop a business idea by adopting a systematic process.
4. design strategies for successful implementation of ideas.
5. create a business plan.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: Entrepreneurship in India</b>	20	√	√
<b>Unit 3: Entrepreneurship Ecosystem</b>	20	√	
<b>Unit 4: Sources of business ideas and tests of feasibility</b>	20	√	√
<b>Unit 5: Mobilizing Resources</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural

entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

## **Unit 2: Entrepreneurship in India**

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and Behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

## **Unit 3: Entrepreneurship Ecosystem**

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

## **Unit 4: Sources of business ideas and tests of feasibility**

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

## **Unit 5: Mobilizing Resources**

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

### **Practical Exercises:**

The learners are required to:

1. discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. develop a business idea and conduct a feasibility analysis of the same.
5. participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

**Suggested Readings:**

- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- Mukherjee and Roy(2018). Entrepreneurship development and Business ethics.Oxford University Press.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Roy R (2020). Entrepreneurship. Oxford University Press.
- Sharma, S. Entrepreneurship Development, 2nd ed. PHI Learning
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

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**Note: Learners are advised to use the latest edition of readings.**

**Business Valuation****BCO 405: DSC**

**Objective:** The course aims to familiarize the students with the principles and practice of valuation of business.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. examine the valuation of business and its principles.
2. classify different bases of valuation.
3. evaluate different techniques of valuation and apply them in various situations.
4. demonstrate skills in valuing tangibles and intangibles.
5. analyse specific cases of valuation.
6. evaluate the impact of non-financial factors on valuation.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to valuation</b>	20	√	√
<b>Unit 2: Techniques of valuation</b>	25	√	√
<b>Unit 3: Valuation of tangibles and intangibles</b>	25	√	√
<b>Unit 4: Valuation in specific cases</b>	20	√	√
<b>Unit 5: Non-financial considerations in valuation</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Introduction to valuation**

Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.

**Unit 2: Techniques of valuation**

Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.

**Unit 3: Valuation of tangibles and intangibles**

(a) Valuation of tangibles – valuation of property, plant and equipment.

(b) Valuation of intangibles: Goodwill, brand, patents, trade marks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.

#### **Unit 4: Valuation in specific cases**

Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing.

#### **Unit 5: Non-financial considerations in valuation**

Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability.

#### **Practical Exercises:**

The learners are required to:

1. use various software programmes for understanding valuation techniques and methods.
2. download financial statements of companies for valuing them under different approaches.
3. analyse various financial instruments for overvaluation and undervaluation.
4. discuss and analyse valuation of any startup through case study.
5. discuss and analyse valuation of any merger and acquisition through case study.
6. analyse the impact of non-financial factors on the share prices of a company.

#### **Suggested Readings:**

- Koller T, Goedhart M & Wessels D. —Valuation: Measuring and managing the value of companies|| Mckinsey & Company.
- Palepu K.G & Healey P.M. —Business analysis and valuation: Using financial statements|| Cengage Publications.
- Parker D. —International valuation standards: A guide to the valuation of real property assets|| Wiley blackwell.
- Parks J.A & Banerjee D.N. —Principles & practice of valuation|| Eastern law house.

#### **Additional Readings:**

- Study material of the Institute of Company Secretary of India for the professional programme course on —Valuation and business modelling|| .
- Study material of the Institute of Cost Accountants of India for the —Strategic performance management and business valuation|| .

**Note: Learners are advised to use the latest edition of readings.**

## Social Media Marketing

### BCO 407: DSE

**Objective:** The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the concept of social media marketing and its role in marketing, advertising and public relations.
2. Compare and evaluate the use of various social media platforms for social media marketing.
3. employ social media for developing an effective marketing plan.
4. examine the effectiveness of social media analytics.
5. promote any product through social media platforms.
6. develop practical skills required for creating and sharing content through online communities and social networks.
7. appreciate social media ethics to use social media spaces effectively.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Social Media Marketing</b>	20	√	√
<b>Unit 2: Social media marketing Plan</b>	20	√	√
<b>Unit 3: Content Creation and Sharing using Case Campaigns</b>	25	√	√
<b>Unit 4: Scheduling and Measurement</b>	25	√	√
<b>Unit 5: Social Media Engagement</b>	10	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction to Social Media Marketing**

Social Media Marketing- Concept and Importance.

Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.

## **Unit 2: Social Media Marketing Plan**

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.

## **Unit 3: Content Creation and Sharing using Case Campaigns**

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

## **Unit 4: Scheduling and Measurement**

Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling.

Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level.

Social media optimization: Concept, Goals, Tools and Social Media Analytics

## **Unit 5: Social Media Engagement**

Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e-Word of Mouth, Consumer reviews.

### **Suggested Practical Exercises:**

The learners are required to:

1. identify social media platforms for marketing five different products of your choice: a good, a service, an institution, an event and a person.
2. examine the use of social media by your institution to improve alumni engagement.
3. promote any college event of your choice using social media. Measure the effectiveness of your campaign.
4. create a blog/ vlog on any topic of your interest. Measure performance of your blog post.
5. prepare a social media marketing plan for any product of your choice.
6. observe the engagement rate in Twitter Campaigns of your College and suggest improvements, if needed.
7. assess the reviews/ratings, comments, likes, dislikes, sharing of blogposts in the categories of health and nutrition or yoga counselling or family therapy.
8. examine the twitter handles of Delhi Government or of Delhi University and find out how consistent they are in their reaction checks?
9. assuming you are an honest tax-payer and feel that everyone should be like you, design a social media plan for sensitising citizens to this cause for timely tax payments.
10. prepare a calendar for scheduling various posts/campaigns via Buffer or Tweet deck. Find out the conversion rate, amplification rate, and the applause rate. Calculate the engagement rate and economic value/per visitor of the concerned



**Suggested Readings:**

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- Maity M(2022). Digital Marketing.Oxford University Press.
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
- Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

**Note: Learners are advised to use the latest edition of readings.**

## Creativity and Innovation

### BCO 410: GE

**Objective:** The course aims to enable learners to explore approaches used by managers and organisations for creating and sustaining high levels of innovation.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.
2. generate Innovative idea for business and defend/ justify the same.
3. interpret the Business Competence achieved by various organisations by using the Innovative Business Model.
4. describe the significance of Innovative Leadership.
5. analyse patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	
<b>Unit 2: Idea Generation &amp; Creativity in Problem Solving</b>	20	√	√
<b>Unit 3. Innovation Management</b>	20	√	
<b>Unit 4: Setting the Right Ecosystem for Innovation</b>	20	√	√
<b>Unit 5: Intellectual Property</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

## **Unit 2: Idea Generation & Creativity in Problem Solving**

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.

## **Unit 3: Innovation Management**

Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

## **Unit 4: Setting the Right Ecosystem for Innovation**

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.

## **Unit 5: Intellectual Property**

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

### **Practical Exercises:**

The learners are required to:

1. identify a creative person to comprehend, study, analyse, and present a report highlighting the contribution of his/her creative work.
2. generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swiggy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. analyse the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

**Suggested Readings:**

- Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.
- Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education.

**Note: Learners are advised to use the latest edition of readings.**

## Indian Ethos and Management

### BCO 414: GE

**Objective:** The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. compare work ethos and values and their relevance in managing business enterprises.
3. analyse the Indian system of learning and the philosophy of karma.
4. apply Indian ethos in holistic management.

**Course Contents:**

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Business Ethics</b>	20	√	√
<b>Unit 2: Indian Ethos</b>	20	√	√
<b>Unit 3: Work Ethos and Values</b>	20	√	√
<b>Unit 4: Indian Systems of Learning</b>	20	√	√
<b>Unit 5: Holistic Management System</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Business Ethics**

Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector.

#### **Unit 2: Indian Ethos**

Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies.

#### **Unit 3: Work Ethos and Values**

a) Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos.

b) Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.

#### **Unit 4: Indian Systems of Learning**

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma.

#### **Unit 5: Holistic Management System**

Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making.

#### **Practical Exercises:**

The learners are required to:

1. identify ethical practices followed by Indian Companies such as Infosys and Tata
2. examine unethical practices in the corporate sector in recent times
3. apply workplace spirituality for personal development
4. relate the knowledge of Indian scriptures for creating positive work culture

#### **Suggested Readings:**

- Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
- Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
- Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
- Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi
- Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi
- Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill
- Khandelwal NK, Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Mahadevan, B. Vinayak, Rajat Bhat & Nagendra P R. N. Introduction to Indian Knowledge System: Concepts and Applications PHI Learning
- Nandagopal, R., Sankar, A. R. N. Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- Chakraborty, S. K. Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatmananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Velasquez, Business Ethics, Concepts & Cases, 6th edition, 2009, PHI

**Note: Learners are advised to use the latest edition of readings.**

## Sustainable Development

### BCO 416: GE

**Objective:** The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. analyse key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. assess the results of Smart Cities Mission Initiative of Government of India;
4. examine the key achievements of National Programmes/Initiatives aligned with SDGs.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	15	√	-
<b>Unit 2: Sustainable Development Goals (SDGs)-I</b>	20	√	√
<b>Unit 3: Sustainable Development Goals (SDGs)-II</b>	20	√	√
<b>Unit 4: Responsible Production and Mindful Consumption</b>	25	√	√
<b>Unit 5: Responsible Investment</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental,

social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

### **Unit 2: Sustainable Development Goals (SDGs)-I**

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

### **Unit 3: Sustainable Development Goals (SDGs)-II**

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

### **Unit 4: Responsible Production and Mindful Consumption**

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

### **Unit 5: Responsible Investment**

Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

### **Practical Exercises:**

The learners are required to:

1. identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.



4. identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

**Suggested Readings:**

- Blowfield (2019). Business and Sustainability. Oxford University Press.
- Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
- Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
- Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

**Note: Learners are advised to use the latest edition of readings.**

## People Management

### BCO 418: GE

**Objective:** The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. (a) perform meditation techniques (Brain stilling exercise) for mind management;  
(b) create a personal development plan for oneself;  
(c) demonstrate decision making skills and prepare Time Management framework in real life situations;
2. analyse the applicability of People First Strategy in an Organisation;
3. demonstrate team building skills and leadership qualities;
4. conduct team evaluation and assessment.
5. demonstrate skills to resolve conflicts in an Organisation and lead teams.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
<b>Unit 1: Managing and Evaluating Oneself</b>	20	√	√
<b>Unit 2: Managing and Motivating Others</b>	20	√	√
<b>Unit 3: Building Team and Peer Networks</b>	20	√	√
<b>Unit 4: Managing Evaluation and Assessment</b>	20	√	√
<b>Unit 5: Leading People &amp; Resolving Conflicts</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Managing and Evaluating Oneself**

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

## **Unit 2: Managing and Motivating Others**

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

## **Unit 3: Building Team and Peer Networks**

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

## **Unit 4: Managing Evaluation and Assessment**

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

## **Unit 5: Leading People & Resolving Conflicts**

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

### **Practical Exercises:**

The learners are required to:

1. practice of meditation techniques (brain stilling exercise) for mind management.
2. build a personal development plan for themselves.
3. prepare time management framework for themselves.
4. participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. participate in role play on active listening in an organisation.
6. participate in role play for developing intrinsic motivation amongst other people.
7. discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. discuss case studies of Organisations where People first strategy is being used.
9. conduct competency mapping of learners of the class.
10. conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and

executing a business activity that shows the team work and leadership qualities followed by its presentation.

12. role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. discuss and analyse case study on High Performing Organisational culture.
14. discuss and analyse case study on High Performing Organisational climate.
15. discuss and analyse case study on Leadership.

**Suggested Readings:**

- Randall, J., & Sim, A. J. (2013). *Managing People at Work*. Abingdon: Routledge.
- Thomas, M. (2007). *Mastering People Management*. London: Thorogood Publishing.
- Thomson, R., & Thomson, A. (2012). *Managing People*. Abingdon: Routledge.
- Wellington, P. (2011). *Effective People Management: Improve Performance Delegate More Effectively*. London: Kogan Page Publishers.

# **SEMESTER- VIII**

## THE ECONOMY OF BHARAT

### BCO 402: DSC

**Objective:** The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of the planning process on economic development of India.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. analyse the basic concepts of development
2. evaluate the magnitude, size, and dimensions of the Indian economy
3. evaluate the role of population as an economic resource
4. analyse the role and contribution of agriculture in the economic development of India
5. analyze the contribution of the industrial and service sector in the Indian economy.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Issues in Economic growth and Development	10	√	√
Unit 2: An overview of Indian Economy	20	√	√
Unit 3: Agricultural Sector	20	√	√
Unit 4 Industrial Sector	30	√	√

Unit 5: Service Sector	15	√	√
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\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Issues in Economic Growth and Development**

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development

### **Unit 2: An Overview of Indian Economy**

Evolution of Indian Planning: from Planning Commission to NITI Aayog.

Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment, poverty

### **Unit 3: Agricultural Sector**

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India

### **Unit 4: Industrial Sector**

Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.

### **Unit 5: Service Sector**

Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.

### **Practical Exercises:**

The learners are required to:

1. Prepare a statistical profile of the Indian Economy.
2. List out the various PSUs which have undergone disinvestment since 1991. Visit to one or two may be advisable.

3. Prepare a chart explaining trends in HDI
4. To study the fastest growing components of Services sector
5. Take up case studies of Make in India

**Suggested Reading list:**

- Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
- Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
- Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
  
- Ghosh,S. Indian Economy PHI Learning
- Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
- Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
  
- Puri V.K. and Mishra S.K., (2020) Indian Economy-38<sup>th</sup> Revised & Updated edition, Himalya Publishing House.
- Salvatore D.(2020).Managerial Economics.Oxford University Press.
- Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
- Vinay GB(2019).Indian Economy.Oxford University Press.

**Web sources:**

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indias-economy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

**Note: Learners are advised to use the latest edition of text/reference books.**



## Applied Econometrics

### BCO 406: GE

**Objective:** The course aims to teach students basic econometric applications. The course imparts knowledge of understanding linear regression model and its basic assumptions for best unbiased OLS estimators. The goal is that the students are able to analyse time series models and conduct diagnostics tests using R programming. Finally, students are expected to acquire the skills to conduct and present original empirical research in finance.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. understand the basic theory of econometrics.
2. compute ordinary least squares (OLS) estimator.
3. conduct hypothesis testing of linear regression models.
4. translate the financial problems in to the regression models.
5. conduct the univariate time series analysis and diagnostic tests using R.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction</b>	20	√	√
<b>Unit 2: Models and Data-Hypothesis Testing</b>	15	√	√
<b>Unit 3: Financial models</b>	15	√	√
<b>Unit 4: Time series Analysis-Diagnostic Tests</b>	25	√	√
<b>Unit 5: Time Series Models</b>	25	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### **Unit 1: Introduction**

Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary least square (OLS) estimation, Properties of estimators and Gauss-Markov Theorem - BLUE.

#### **Unit 2: Models and Data-Hypothesis Testing**

Multiple regression model and Hypothesis testing related to parameters – Simple and joint- Wald test, Use of dummy variables and its application in finance.

### **Unit 3: Financial Models**

Modelling financial problems with special characteristics using classical regression models – non-linear relations, Application of moving averages (MA).

### **Unit 4: Time Series Analysis-Diagnostic Tests**

Introduction to univariate time series. Testing of stationarity using Augmented Dickey-Fuller test, Test of normality, Multicollinearity, Serial correlation, and Heteroscedasticity. Applications of R programming.

### **Unit 5: Time Series Models**

Introduction to modelling and forecasting: AR, MA and ARIMA; Basics of ARCH. Applications of R programming.

### **Practical Exercises:**

The learners are required to:

1. practice the basic concepts of econometrics for financial applications.
2. create a multiple regression model with application in finance and use R programming to test the hypothesis.
3. create a financial model with use of dummy variables.
4. analyse time series data downloaded from equity/commodity/currency exchange markets and conduct forecasts using R programming.

### **Suggested Readings:**

- D.N. Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
- Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
- T.M.J.A. Cooray: Applied Time Series – Analysis and Forecasting, Narosa Publications.
- Pindyck, Robert S. and Daniel L. Rubinfeld Econometric Models and Economic Forecasts. Singapore: McGraw Hill.
- Christopher Dougherty. Introductory Econometrics. Oxford University Press.
- Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.).

**Note: Learners are advised to use the latest edition of readings.**

**Note:** There shall be 4 Practical Lab periods per batch per week to be taught in Computer Laboratory

