

Program Structure of B.Com (Hons.)

First Year	Semester-I			Semester-II		
	Course #	Course Title	Units	Course #	Course Title	Units
	BCH101	Principles of Management	3	BCH107	Company Law	3
	BCH102	Financial Accounting	3	BCH108	Principles of Macroeconomics	3
	BCH103	Principles of Microeconomics	3	BCH109	Business Environment	3
	BCH104	Business Law	3	BCH110	Insurance Management	3
	BCH105	Environmental Studies	3	BCH111	Computer Applications in Business	3
	BCH106	English Language-I	3	BCH112	English Language-II	3
	Total Units	18		Total Units	18	
Second Year	Semester-III			Semester-IV		
	Course #	Course Title	Units	Course #	Course Title	Units
	BCH201	Corporate Accounting	3	BCH207	Human Resource Management	3
	BCH202	Essentials of Organizational Behavior	3	BCH208	Income Tax Law & Practice	3
	BCH203	Principles of Marketing	3	BCH209	E-Commerce	3
	BCH204	Fundamental of Financial Management	3	BCH210	Entrepreneurship Development	3
	BCH205	Indian Economy	3	BCH211	International Business	3
	BCH206	Soft Skills - I	3	BCH212	Technical Report Writing	3
	Total Units	18		Total Units	18	
Summer Internship Program (8 weeks) (Credits: 5, Report Submission, Presentation & Viva-Voce)					5	
Third Year	Semester-V			Semester-VI		
	Course #	Course Title	Units	Course #	Course Title	Units
	BCH301	Indirect Taxation	3	BCH310	Auditing	3
	BCH302	Corporate Tax Law & Practice	3	BCH311	Corporate Tax Planning	3
BCH303	Business Ethics and Corporate Governance	3	BCH312	Computerized Accounting System	3	

		Elective - I	3		Elective - III	3
		Elective - II	3		Elective - IV	3
	BCH309	Soft Skills-II	3	BCH318	Soft Skills-III	3
		Total Units	18		Total Units	18

Grand Total : 113 Units

Elective Courses

Semester V			Semester VI		
Course #	Course Title	Units	Course #	Course Title	Units
BCHE304	Advanced Financial Management	3	BCHE313	Management Accounting	3
BCHE305	Financial Market Institutions & Services	3	BCHE314	Fundamentals of Investment	3
BCHE306	Cost Accounting	3	BCHE315	International Marketing Management	3
BCHE307	Compensation Management	3	BCHE316	Employment Laws in India	3
BCHE308	Retail Management	3	BCHE317	Advertising and Personal Selling	3

B.Com (Hons.)
Semester I

Course: Principles of Management			Semester: I
Course Code: BCH101	L T P	3 0 0	Credits: 3

Objective: To provide the student with an understanding of basic management concepts, principles and practices.

Suggested Readings

Reading	Author(s), Publications
Essentials of Management	Koontz, H. and Weihrich, H. Pearson Education.
Management	Robbins, S. and Coulter, M., Pearson Education.
Practice of Management	Drucker P. F., Mercury Books, London.
Essentials of Management	Singh, B.P. and Singh, A.K., , Excel Books.
Essentials of Management	Chhabra, T.N., Sun India.
Management Principles and Application	Griffin, R.W., Cengage Learning
Introduction to Management	Luthans, F., McGraw Hill.

Syllabus

Introduction

11

Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management. Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach – Hawthorne experiments, Behavioural approach, Systems approach, Contingency approach, MBO, Re-engineering, Five-force analysis, Learning Organisation, Fortune at the Bottom of Pyramid. Trends and Challenges of Management in Global Scenario, Emerging issues in management.

Planning

11

Types of Plan – An overview. Strategic planning – Concept, process, Importance and limitations; Growth strategies – internal and external. Environmental analysis and diagnosis (Internal and external environment)– Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment - Concept and components. Decision-making – Concept, importance, group decision making, Individual versus group decision making, Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS).

Organising

7

Concept. Process of organizing – An overview, span of management, different types of authority (line, staff and functional), decentralization, delegation. Formal and informal organization. Principles of organizing. Types of organization structure.

Staffing and Directing**8**

Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories - Maslow's need hierarchy theory, Herzberg's two factor theory, McGregor's Theory X and Theory Y, Ouchi's Theory Z. Leadership – Concept, importance; Major theories of leadership (Likert's scale theory, Blake and Mouton's Grid theory, House's path goal theory, Fred Fielder's situational leadership), Transactional leadership, Transformational leadership, Transforming leadership, Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication, overcoming barriers to communication.

Control**7**

Concept, process, limitation, principles of effective control, Major techniques of control - Ratio analysis (ROI), budgetary control, EVA, MVA, PERT, and CPM.

Course: Financial Accounting			Semester: I
Course Code: BCH102	L T P	3 0 0	Credits: 3

Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Suggested Readings

Reading	Author(s), Publication
Financial Accounting	Lal, Jawahar and Srivastava, Seema, Himalaya Publishing House.
Financial Accounting	Monga, J.R. Concepts and Applications, Mayoor Paper Backs, New Delhi.
Advanced Accounts	Shukla, M.C., T.S. Grewal and S.C. Gupta Vol.-I. S. Chand & Co., New Delhi
Financial Accounting	S. N. Maheshwari Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S.Chand and Co., New Delhi
Financial Accounting	P.C. Tulsian Tata McGraw Hill, New Delhi.
Financial Accounting	Bhushan Kumar Goyal and HN Tiwari Vikas publishing House, New Delhi
Financial Accounting	Jain, S.P. and K.L. Narang Kalyani Publishers, New Delhi
Financial Accounting	Goldwin, Alderman and Sanyal, Cengage Learning

Syllabus

Introduction to Accounting

5

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).

Accounting Process

6

From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation trial balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

Business Income**11**

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue: concept, revenue recognition principles, recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Preparation of financial statements of not for profit organizations

Accounting for Hire Purchase and Installment System, Consignment, and Joint Venture**8**

Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. Consignment: Features, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer

Accounting for Inland Branches**4**

Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

Accounting for Dissolution of Partnership Firm**10**

Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

Course: Principles of Microeconomics			Semester: I
Course Code: BCH103	L T P	3 0 0	Credits: 3

Objective: To acquaint the students with the concepts of micro economics dealing with consumer behavior and make them understand the supply side of the market through the production and cost behavior of firms.

Suggested Readings

Reading	Author(s) & Publisher
Outline of Theory and Problems of Microeconomic Theory	Salvatore, D. Schaum's, McGraw-Hill, International Edition, New Delhi
Business Economics	Ahuja, H.L., S. Chand & Co., New Delhi.
Microeconomics	Pindyck, R.S., and D.L. Rubinfeld, Prentice-Hall of India Pvt. Ltd.
Business Economics	Deepashree, Ane Books Pvt. Ltd., New Delhi.
Intermediate Microeconomics: A Modern Approach	Varian, H.R., Affiliated East-West Press, New Delhi.

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Introduction

11

Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination. Elasticity of demand and supply; Application of demand and supply

Consumer Theory

11

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference Curve; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Production and Cost

9

Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale; Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Market Structure

9

Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition; Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination; Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance; Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behavior and dilemma of oligopolistic firms.

Income Distribution and Factor Pricing

4

Demand for factors. Supply of factor of production, backward bending supply curve of labor concept s of economic rent; Functional Distribution of Income

Course: Business Law			Semester: I
Course Code: BCH 104	L T P	3 0 0	Credits: 3

Objective: To impart basic knowledge of the important business laws along with relevant case law.

Suggested Readings

Reading	Author(s), Publication
The Principles of Mercantile Law	Singh, Avtar; , Eastern Book Company, Lucknow.
Business Laws	Kuchhal M C; Vikas Publishing House, New Delhi
Business Law	Tulsian P.C. ; Tata McGraw Hill, New Delhi
Business Laws	Sharma, J.P. and SunainaKanojia ;Ane Books Pvt. Ltd., New Delhi.
Business Law	Maheshwari&Maheshwari ; National Publishing House, New Delhi.

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The Indian Contract Act, 1872 **14**

Contract – meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of contract – modes of discharge including breach and its remedies; Contingent contracts; Quasi – contracts.

Special Contracts **8**

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

The Sale of Goods Act, 1930 **8**

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 contract of sale; Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer; Auction Sale.

The Limited Liability Partnership Act, 2008 **8**

Salient Features of LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Nature of LLP; Partners and Designated Partners; Incorporation Document; Incorporation by Registration, Registered office of LLP and change therein; Change of name; Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Taxation of LLP; Conversion of LLP

The Information Technology Act 2000

6

Definitions under the Act; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records; Regulation of certifying Author(s); Digital signatures certificates; Duties of subscribers; Offences and Penalties; Adjudication; Appellate Tribunal; Offences

Course: Environmental Studies			Semester: I
Course Code: BCH105	L T P	3 0 0	Credits: 3

Objective: To prepare the students for careers as leaders in understanding and addressing complex environmental issues from a problem-oriented, interdisciplinary perspective.

Suggested Readings

Reading	Author(s), Publication
Marine Pollution	Clark R.S., Clarendon Press Oxford (TB)
Environmental Encyclopedia	Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T., Jaico Publ. House, Mumabai, 1196p
Environmental Chemistry	De A.K., Wiley Eastern Ltd.
Water in crisis	Gleick, H.P., Pacific Institute for Studies in Dev.,
Global Biodiversity Assessment	Heywood, V.H &Waston, R.T., Cambridge Univ. Pres
Environmental Protection and Laws	Jadhav, H &Bhosale, V.M., Himalaya Pub. House, Delhi
Environmental Science systems & Solutions	Mckinney, M.L. & School, R.M., Web enhanced edition
Matter Hazardous	Mhaskar A.K., Techno-Science Publication (TB)
Environmental Science	Miller T.G. Jr., Wadsworth Publishing Co. (TB)
Fundamentals of Ecology	Odum, E.P., W.B. Saunders Co. USA, 574p
Waste Water treatment	Rao M N. &Datta, A.K., Oxford & IBH Publ. Co. Pvt. Ltd.
Essentials of Ecology	Townsend C., Harper J, and Michael Begon, Blackwell Science (TB)
Hazardous Waste Incineration	Brunner R.C, McGraw Hill Inc.
Marine Pollution	Clark R.S., Clarendon Press Oxford (TB)
Environmental Encyclopedia	Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. , Jaico Publ. House, Mumbai,

Syllabus

Multidisciplinary Nature of Environmental Studies **5**

Definition, Scope and Importance. Need for public awareness.

Natural Resources **6**

Renewal and non-renewable resources: Natural Resources and associated problems.

Forest resources: Use and over-exploitation, deforestation, mining and their effects on forest and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using minerals resources. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Land resource: Land as a resource, land degradation, soil erosion and desertification. Role of individual in conservation of natural resources. Equitable use of resources for sustainable Development

Ecosystems **6**

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

Biodiversity and its Conservation **5**

Introduction – Definition : genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of biodiversity : Consumptive use, productive use and social, ethical, aesthetic and option values. Biodiversity at global, national and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts.

Environmental Pollution **6**

Definition, Causes, effects and control measures of air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution and nuclear hazards. Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

Social Issues and the Environment**6**

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

Human Population and the Environment**5**

Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.

Field Work**5**

Visit to a local area to document environmental assets like river/forest/grassland/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/Agricultural, Study of common plants, insects, birds. Study of simple ecosystems-pond, river, hill slopes, etc.

Course: English Language –I			Semester: I
Course Code: BCH106	L T P	3 0 0	Credits: 3

Objective:To provide the knowledge about the principles of language skills and able to use them effectively at an undergraduate level.

Suggested Readings

Reading	Author(s)& Publisher
Language Skills - I	The ICFAI University Press
A Practice Course in English Pronunciation	J. Sethi, KamleshSadamamd, D. V. Jindal/ Prentice Hall of India
Communication Skills	Sen, Leena / Prentice Hall of India
English Phonetics and Phonology	Roach Peter / Cambridge
Elements of Style	Strunk& White / Allyn& Bacon

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Verbal and Non-Verbal Communication

2

Introduction – Personal Appearance – Facial Expressions – Movement – Posture – Gestures – Eye Contact – Vocal communication Techniques.

Barriers to Communication

2

Introduction – Physical Barriers – Psychological Barriers – Semantic Barriers – Organizational Barriers – Interpersonal Barriers.

English Sound System

3

Identify the spelling of the word and its sounds – Know that one sound stands for different spellings – Know that letter(s) stand(s) for different sounds – Know the consonant sounds and vowel sounds – Be aware of the articulation of in flexional suffixes- Be aware of the articulation of some common suffixes. Practice Exercises.

Silent Letters

2

Identify the silent letters- Pronounce the words correctly- Spell the words correctly.

Dictionary: Its Use

2

Know the various uses of dictionary- Be aware of the various methods for clarifying the meaning of a word – Write compound words correctly- Know the pronunciation of a word and variant pronunciation of a word – Compare synonymic words and use them effectively – Know the grammatical aspects of a word – Identify idiomatic phrases, phrasal verbs, colloquial usage, and informal usage.

- Prepositional Phrases** **3**
 Use language idiomatically – Use language precisely and naturally – Use correct preposition after a verb, adjective and noun depending on the meaning – Convey the message clearly.
- Vocabulary Extension** **3**
 Identify finer shades of meaning with accuracy and precision – Reduce possible errors of spellings and usage – Learn the usage of words – Differentiate synonymic words- Know the principles for the formation of antonyms – Know the word formation methods – Analyze the word in terms of prefix and suffix to infer the meaning of the word.
- Phrasal Verbs** **2**
 Identify the phrasal verbs- Know the various types of phrasal verbs- Use the phrasal verbs effectively.
- Reading Skill** **3**
 Relate spellings to sounds- Develop the skill of word-analysis – Enrich the vocabulary – Aware the sentence structure and composition of paragraphs – Read the sense groups rather than individual words- Avoid the undesirable reading habits – Know the traits of reading – Know the major types of reading depending upon the purpose of reading- Read at different speeds from 150-450 words per minute to suite different purposes.
- Listening Skill** **3**
 Know the importance of listening skill- Differentiate between the listening and hearing – Identify the various purposes of listening – Identify the barriers to listening- Know how to overcome listening barriers.
- Sentence Variety** **2**
 Avoiding monotonous style- Monotonous style – Varied style – Avoiding “stringy” style.
- Sentence Conciseness** **2**
 Superfluous words and unnecessary repetition -Conciseness through reduction- The Overwritten style –Harbor Fog.
- Placement of Modifiers** **3**
 Misplaced Modifiers – Dangling Modifiers – Two-Way Modifiers.
- Clear Reference** **3**
 Ambiguous Reference- General Reference- Weak Reference- Indefinite use of pronouns.
- Co-ordination and Subordination** **3**
 Co-ordinate Ideas – Main and Subordinate Ideas.
- Business Correspondence** **3**
 Know various types of business letters- Identify the essential points of each type of letter- Focus on opening and closing of the business letter - Write an effective business letter

Structure of Business Letters**3**

Know the various elements of a letter- Learn how to prepare the various elements of a letter – Differentiate the compulsory and optional elements of the structure of a letter- Know about the layout of a letter- Know various styles of presentation of the matter of a letter, such as: Indented style, Semi-block style, Block style and Full –block style. Practice Exercises.

**B.Com (Hons.)
Semester II**

Course: Company Law			Semester: II
Course Code: BCH107	L T P	3 0 0	Credits: 4

Objective: To impart basic knowledge of the provisions of the Companies. Case studies involving issues in company laws are required to be discussed.

Suggested Readings

Reading	Author(s), Publication
Principles of Modern Company Law	Gowar, LCB, Stevens & Sons, London.
Company Law	Hanningan, Brenda, Oxford University Press, U.K.
Corporate Laws	Kuchhal M C, ShriMahaveer Book Depot, New Delhi.
An Easy Approach to Corporate Laws	Sharma, J.P. , Ane Books Pvt. Ltd., New Delhi
A Guide to Companies Act	Ramaiya, LexisNexis, Wadhwa and Buttersworth.
Indian Company Law	Singh, Harpal, Galgotia Publishing, Delhi.

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Introduction

8

Evolution of Indian Companies Act, 1956, Meaning and Characteristics of Company, Definition of a Company Under the Companies Act 2013, Amendments in Companies Act 2013, Types of Companies, Difference Between a Company and Other Associations of Persons, Promotion of a Company: Availability of Name, Duties and Liabilities of Promoters.

Formation of Company

7

Incorporation, Documents to be Filed with Registrar, Memorandum of Association, Articles of Association, Preparation and Filing of Memorandum and Articles of Association, Alteration of Memorandum of Association and Articles of Association. Procedure for Conversion of private company into public company and Vice Versa. Doctrine of Indoor Management, Doctrine of Ultra Vires.

Share capital and Debentures

7

Types of Share and debentures, Issue of share and debentures, prospectus, Transfer and transmission of shares and debentures.

Company Administration**8**

Directors, Managing Directors, Appointment, Qualification and Disqualification of Directors, Different Type of Directors, Appointment, Re-appointment, retirement, Resignation, removal of Directors, Power and the Duties of Directors.

Different Types of Meeting:**6**

Annual General meeting, Extra Ordinary General meeting, Procedure for Holding General meeting.

Winding up of Companies**8**

Types of winding Up, Circumstance under which the company can be wind up by the Court, Appointment of official Liquidator. Rights and Duties of Official Liquidator, Role of Contribution in Company Liquidation.

Course: Principles of Macroeconomics			Semester: II
Course Code: BCH108	L T P	3 0 0	Credits: 3

Objective: To introduce the students to the basic concepts of Macroeconomics.

Suggested Readings:

Reading	Author(s), Publication
Macroeconomics	Dornbusch, Fischer and Startz, McGraw Hill, 11 th edition, 2010.
Macroeconomics	N. Gregory Mankiw, Worth Publishers
International Economics	Paul R. Krugman, Maurice Obstfeld and Marc Melitz, Pearson Education Asia

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Introduction

5

Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving(S) and Investment(I) and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium.

Fiscal and Monetary Policy

7

Meaning, Objective and Instruments of fiscal and monetary policy, Aggregate Demand (AD)- Aggregate Supply (AS) approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run Investments & Savings (IS)–Liquidity Preference Money Supply (LM) framework.

Inflation

10

Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.

Market Economy**11**

Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, Interest rate differentials case of a Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on Balance of Payments (BOP).

Behavioral Foundations**11**

Investment – Determinants of business fixed investment, Effect of tax, Determinants of residential investment and Inventory investment. Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticity of demand for real balances. Supply of money.

Course: Business Environment			Semester: II
Course Code: BCH109	L T P	3 0 0	Credits: 3

Objective: To familiarize the students with the various components of business environment and how it affects business.

Suggested Readings

Reading	Author(s), Publication
Business Environment	A.C. Fernando, Pearson Education India
Business Environment	K Chidambaram&V Alagappan, S. Chand Publishing
Business Environment, Text and Cases	Francis Cherunilam, Himalaya Publishing House
The International Business Environment,	Sundaram and Black, Prentice Hall ,New Delhi
Indian Economy ,	Agarwal A. N., Vikas Publishing House, Delhi

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Introduction

11

Concept, Components and Significance of Business Environment. Economic Systems – Salient Features of Capitalism, Socialism and Mixed Economy. A Brief Profile of Indian Financial System – Financial Markets, Financial Intermediaries, Financial Assets and SEBI.

Economic Environment

11

Natural Resources in India – Land, Forest, Minerals, Energy and Human Resources. Economic Policy and Regulations – Trade Policy, Agricultural Policy, Employment Policy. Trade Agreements – Bilateral and Multilateral agreements. Planning Machinery in India. The Current Five Year Plans – Major Policies & Resource Allocation. Export-Import Policy.

Industrial Environment

8

Role of State in Business: Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India, Salient Features of Industrial Policy Resolutions, IDRA, 1951 and MRTP Act, 1969, Trade Unions and Industrial Disputes in India.

Socio-Cultural Environment**8**

Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business. Consumerism and Business Ethics.

International Environment**6**

Concept and Rationale of Globalisation of Indian Business. Foreign Capital Investments. Choice and Transfer of Technology and Problems of Debt Servicing in India. Important provisions of FEMA, Multinationals and Indian Business. International Economic Institution: WTO, UNCTAD, MOVS.

Course: Insurance Management			Semester: II
Course Code: BCH110	L T P	3 0 0	Credits: 4

Objective: To provide basic theories and tools of analysis and to develop an understanding of the behavior of various economic agents. The course also provides an appreciation and application of various macroeconomic theories, in different situations.

Suggested Readings

Reading	Author(s), Publication
Banking and Insurance	Agarwal, O.P., Himalya Publishing House
Insurance and Risk Management	Gupta, P.K. , Himalaya Publishing House
Principles and Practices of Insurance	Mishra, M.N., S. Chand and Sons.
Life and Health Insurance	Black, K. and H.D. Skipper, Pearson Education
Fundamentals of Risk and Insurance	Vaughan, E.J. and T. Vaughan, Wiley & Sons

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Principles of Insurance

8

Concepts of Insurable Risk, Methods of handling risk; Concepts, characteristics, importance and advantages, functions, principles and classification of insurance, kinds of insurance organizations; essentials of insurance contract, Insurable interest, Indemnity, warranty, utmost good faith, Doctrine of subrogation, Doctrine of Contribution, Double Insurance and Reinsurance.

Life Insurance

10

Features, Importance, Advantages, contract of life insurance, Hazards; Procedure of effecting life insurance (from proposal to policy); Selection, Substandard Lives; Kinds of policies, Annuities, Policy conditions; Computation of premium, numericals of pemium computations Mortality table ,kinds ,methods of construction of mortality table, investment of life fund, valuation and bonus, Organization and working of the Life Insurance Corporation of India. Entry of private sector insurance companies in life insurance business.

Marine Insurance

6

Elements of Contract, subject matter of marine insurance, Procedure; kinds of policies, fixation and return of premium.Policy conditions, perils of marine insurance, doctrine of cause proxima,warranty, marine losses.

Fire Insurance

8

Meaning, scope, hazards, functions of fire insurance, kinds of policies, policy conditions, computation of premium settlement of claims, numerical of premium computations and settlement of claims, application of average clause.

Miscellaneous Insurance**6**

Types, extent of coverage and the policy conditions in respect of motor insurance, workmen's compensation insurance, export risk insurance and war risk insurance.

General insurance business in India**4**

Nationalization, entry of private sector companies in general insurance business

Course: Computer Applications in Business			Semester: II
Course Code: BCH111	L T P	1 0 2	Credits: 3

Objective

To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

Suggested Readings

Reading	Author(s), Publication
Introduction to Information Technology.	Rajaraman, V. PHI
Step by Step Microsoft Excel 2010	Curtis D. Frye, PHI.
Foundation of Computing	Sinha, Pradeep K. and Preeti Sinha, BPB Publication
A First Course in Computers	Saxena, Sanjay, Vikas Publishing House.
Business Data Communication and Networking.	Fitzgerald & Dennis, Wiley.

Syllabus

Introduction

6

Introduction to Computers, Characteristics of Computers, The Computer System, Parts of Computers; Networking Topologies and Networking Protocols; Operating System- Introduction to Operating Systems, An overview of various Computer OS & Application (Linux-Command based and Window based, Windows 8). Concepts of Object Oriented Programming. E-Commerce applications and Digital Signatures.

MS-Word

7

Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents, referencing, creating bibliography, manage sources and citations, review documents.

MS-PowerPoint

6

Preparing Presentations, Slides, Handouts, Speaker's Notes- Outlines - Media Clips -Charts – Graphs, Adding the Transitions to the Slide Show - Special effects, - Setting Slide timings.

MS-Excel & Advanced Excel

13

Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments,

Compounding Yearly, periodic and monthly) PRICEMAT, PRICEDISC. Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

MS-Access

12

Introduction to Access, Creating a New Database, Data Types Available for a Database, Constraints in a Database, Working with Tables- Creating a Table, Designing the Tables Effectively, Relationship between Tables, Editing and Deleting Records, Columns, Tables and Relationships, Working with Queries- Defining a Query, Creating a Query, Changing the Format of a Table Using Queries, Working with Expressions and the Expression Builder, Working with Forms- Creating a Form, Design the Form Effectively, Opening a Form in Design View, Working with Reports, Creating a Report, Saving and Executing Reports, Opening a Report, Mailing Labels, Exporting the Report as a HTML File, Working with Pages- Creating a Page, Saving and Executing a Page, Opening a Page in Design View, Working with Macros- Creating a Macro, Save and Run a Macro, Using Macros in Forms, Automating Applications with Macros.

Course: English Language-II			Semester: II
Course Code: BCH112	L T P	3 0 0	Credits: 3

Objective: It aims at developing the principles of language skills and able to use them effectively at an undergraduate level.

Suggested Readings

Reading	Author(s)& Publisher
Language Skills - II	The ICFAI University Press
The Functional Aspects of Communication Skills	Prasad, P
Communication Skills	Sen, Leena / Prentice Hall of India
English Vocabulary in Use	McCarthy, Michael/ Cambridge University Press
English Grammar and Composition	Rajinder Pal and PremLata / Sultan Chand

Syllabus

Word Accent, Accentual Patterns of Words in Isolation and in Connected Speech, Stress Pattern 4

Introduction-Importance of Pronunciation-The Problems of L2 Learners-Peculiar Problems of the English Language-Steps for Overcoming the Problem- Word Accent–Patterns of Word Accent

Guidelines for Syllabic Accent Intonation

3

Tone–Functions of Intonation-Grammatical Function

Intonation

3

Attitudinal Function-Accentual Functional-Uses of Tones- Intonation: Rising Tone–Falling Tone–Rising Falling Tone-Phonetic Transcription of Words

Prepositional Phrases & Phrasal Verbs

3

Prepositional Phrases- Phrasal Verbs

Writing of Parallel Grammatical Structures

3

Definition of a sentence–The Declarative Sentence–The Interrogative sentence, The Rhetorical Question–The Exclamatory Sentence–The Imperative Sentence-Subject and Predicate-Phrase: Verb Phrase, Adjective Phrase – Adverb Phrase-Clause: Recognizing Clauses–Using Clauses as Nouns-Adjectives, and Adverbs-Noun Clauses, Adjective Clauses-Adverb Clauses-Sentence Structure-Sentence Clarity: Mistakes to Avoid

Speaking Skills	4
Symposium-Practice Session-I – Practice Session-II-Panel Discussion-Practice Discussion-I-Practice Discussion-II-Seminar-Practice session-I-Practice session-II.	
Reading Comprehension	4
Introduction-Reading Effectively-Vocabulary-Tone-Comprehension Questions-Practice Session-I-Practice Session-II	
Different Types of Paragraphs	4
Introduction-Writing as a Skill-Types of Prose-Writing-Paragraphs-Descriptive Prose-Writing Paragraphs: Narrative Prose-Practice Session-I-Practice Session-II-Practice Session-III	
Official Letters	3
Summary: Summarizing-What is Summarizing-Rules of Writing, Summaries/Précis, Memos-Practice Session	
Presentations, Group Discussions, Participating in the Process of Interviews	3
Introduction-The Content of Speaking-Presentation Skills-The Actual Presentation-Actual Presentation-Post Presentation-Self Analysis-The Final Checklist. The Most Famous 'Presentations' that changed the World -Text of Address.	
Assignments	
Group Discussion	3
Group Discussion Techniques-Practice Session-I-Practice Session-II	
Interview	3
Practice Session-III-Interview Techniques-Post Interview-The Actual Interview-The Appraisal Interview	
Listening	4
Practice Session-Listening: An Introduction-Listening as a Language Skill-Practice Session-Telephone Conversation-Practice Session-Public Speaking- Style-Common Public Speeches-Practice Session-I	

**B.Com (Hons.)
Semester III**

Course:Corporate Accounting			Semester: III
Course Code: BCH201	L T P	3 0 0	Credits: 3

Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the financial statements.

Suggested Readings

Reading	Author(s), Publication
Basic Corporate Accounting	J.R. Monga, Mayur Paperbacks New Delhi.
Corporate Accounting	Nirmal Gupta, Chhavi Sharma, Theory and Practice, Ane Books Pvt Ltd, New Delhi.
Corporate Accounting	M.C., Shukla, T.S. Grewal and S.C. Gupta, , S. Chand and Co., New Delhi.
Corporate Accounting	S.N. Maheshwari, and S.K. Maheshwari, Vikas Publication, New Delhi.
Corporate Accounting	Mukherjee and Hanif, Tata McGraw Hill, New Delhi.

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Accounting for Share Capital & Debentures **5**
Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Final Accounts **6**
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Valuation of Goodwill and Valuation of Shares **4**
Definition of Goodwill, Understand the nature and sources of goodwill, Appreciate the need for valuing goodwill, Understand the terms: future maintainable profit; normal rate of return; capital employed and average capital employed, Determine average capital employed under different methods, Value goodwill by average profits method; super profit method and capitalization method, Appreciate the need for valuation of shares, Value shares by intrinsic value method; yield method and fair value method, Understand “minority” and “majority” holdings.

Amalgamation of Companies **7**
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Accounts of Holding Companies/Parent Companies **8**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Banking Companies

8

Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Cash Flow Statement

6

Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised)(ICAI): Indirect method only.

Course: Essentials of Organizational Behaviour			Semester: III
Course Code: BCH202	L T P	4 0 0	Credits: 3

Objective: To develop a theoretical understanding among students about the structure and behavior of organization as it develops over time.

Suggested Reading

Reading	Author(s), Publication
Organisational Behaviour	Robbins, S.P., Prentice Hall of India Pvt. Ltd., New Delhi.
Organisational Behaviour	Luthans, Fred, McGraw Hill International, New York.
Organisational Behaviour	Greenberg, Jerald, and Robert A Baron, , Prentice Hall of India Pvt. Ltd., New Delhi.
Organisational Behaviour	Chhabra, T.N., Sun India Publications
Organisational Behaviour	Singh, A.K., and B.P. Singh, Excel Books Pvt. Ltd, New Delhi
Organisational Behaviour: Text and Cases	Sekaran, Uma, Tata McGraw Hill, New Delhi.
Management of organizational Behaviour; Leading Human Resources,	Hersey, P.K., Blanchard, H. and D.E. Johnson, Pearson Education.

Syllabus

4

Introduction

Conceptual Foundation of Organisational Behaviour; Nature and Characteristics; Determinants; Contributing Disciplines; Challenges and Opportunities for Organisational Behaviour, Models and Approaches of Organizational Behaviour, OB and Emotional Intelligence.

Perception, Attitude, and Values

4

Nature, Process, Importance, Factors Influencing Perception; Attribution Theory of Perception; Issues Involved in Perception: Selective Perception, Halo Effect, Contrast Effect, Projection, Stereotyping; Concept of Pygmalion Effect; an overview of Emotions, Values, Beliefs and Attitudes with Managerial Implications.

Learning

3

Concept; Theories of Learning: Conditioning, Social Learning, Managerial Implication of Learning Theories.

Motivation

5

Concept, Major Theories and Process of Motivation: Maslow's Need-Hierarchy Theory; Herzberg's Motivation-Hygiene Theory; McGregor's Theory X and Theory Y; Cognitive

Evaluation Theory; Goal-Setting Theory; Reinforcement Theory; ERG Theory; Vroom's Expectancy Theory; Job Design Theory; Equity Theory; Integrating Contemporary Theories of Motivation; Culture-Boundedness of Motivation Theories; Managerial Implications of Various Theories; Linking Recognition Programmes and Reinforcement Theory; Linking Employee Involvement Programmes and Motivation Theories.

Personality

4

Concept and Determinants; Types and Traits; ID, Ego, Superego; Major Personality Attributes Influencing Organisational Behaviour; Locus of Control; Machiavellianism; Self-Esteem; Self-Monitoring; Risk-Taking Personality; Proactive Personality; Personality and National Culture; Holland's Typology of Personality and Congruent Occupations.

Leadership

5

Concept and Functions; Style and Theories of Leadership: Traits, Behavioural and Situational/Contingency Groups of Theories; Inspirational approaches to Leadership; Charismatic Leadership, Transformational Leadership, and Transactional Leadership, Contemporary Leadership Roles; Challenges to the Leadership Construct; Substitutes and Neutralizers to Leadership.

Group Behavior

4

Groups: Concept and Classification; Stages of Group Development; Group Structure; Roles and Norms; Premise and Issues; Group Decision-Making: Group vs Individual; Groupthink and Groups Shift; Group Decision Making Techniques and Process.

Interpersonal Relationship

3

Understanding Self and Others; Developing Interpersonal Relationships; Transactional Analysis; Johari Window.

Conflict Management

5

Concept; Causes; Types; Stages; Effects; Management of Conflicts. Stress: Concept; Consequences and sources; Stress Management: Approaches.

Organization Power and Politics

Concept; Sources and Classification; Power Tactics; Coalitions; Organizational Politics: Concept and People's Response to Organizational Politics, The Concept of Impressing Management.

Organizational Culture

3

Concept; Dominant Culture; Strong vs Weak Cultures ; Creating and Sustaining Culture; Employees Learning of The Culture; Creating a Customer-Responsive Culture.

Organizational Changes

4

Concept and Forces for Change; Managing Planned Changes; Resistance to Change; Approaches to Manage Organizational Change; Organizational Development; Culture-Boundedness of Managing the Change.

Course: Principles of Marketing			Semester: III
Course Code: BCH203	L T P	3 0 0	Credits: 3

Objective: To expose the students to the concepts, principles, tools and techniques of Marketing.

Suggested Readings:

Reading	Author(s)/ Publication
Marketing Management: A South Asian Perspective,	Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha, Pearson Education.
Basic Marketing	McCarthy, E. Jerome., and William D. Perreault, Richard D. Irwin.
Principles of Marketing	Chhabra, T.N., Sun India Publication.
Marketing Concepts and Cases	Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Tata McGraw Hill (Special Indian Edition).
Marketing Management	Czimkota, Vikas Publishing House (P) Ltd.
The Essentials of Marketing	Armstrong, Gary, and Kotler, Philip, Pearson Education, New Delhi.

Syllabus

Introduction

6

Nature, scope and importance of marketing; Evolution of Marketing; Marketing vs Selling, Marketing Mix; Marketing environment-Macro and Micro environmental factors.

Consumer Behaviour& Market Segmentation

8

Consumer Behaviour: Consumer buying process; Factors influencing consumer buying decisions-an overview; Market Segmentation: Concept, Importance and Bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product**8**

Meaning and importance; Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development (an overview).

Pricing & Distribution**11**

Pricing: Significance; Factors affecting price of a product; Pricing policies and strategies; Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics-Meaning, Importance and Decisions.

Promotion**11**

Promotion: Nature and importance of promotion; Promotion Tools: Advertising, Personal Selling, Public Relations & Sales Promotion – concept and their distinctive characteristics; Communication process; Promotion mix; Factors affecting promotion mix decisions; Recent developments in Marketing: Social Marketing; Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Digital Marketing.

Course: Fundamentals of Financial Management			Semester: III
Course Code: BCH204	L T P	3 0 0	Credits: 3

Objective: To familiarize the students with the principles and practices of financial management.

Suggested Readings

Reading	Author(s), Publication
Financial Management: Text and Problems	Khan, M.Y. and P.K. Jain, Tata McGraw Hill
Fundamentals of Financial Management	Horne, Van; James C., John Wachowicz, Pearson Education
Corporate Finance	Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Tata McGraw Hill
Financial Management	Srivastava, Rajiv, and Anil Mishra, Oxford University Press, UK
Financial Management	Singh, Preeti, Ane Books Pvt. Ltd, New Delhi
Basic Financial Management	Singh, Surender and Kaur Rajeev, Mayur Paper Book Noida
Financial Management-text and problems	Singh, J.K. , 2 nd edition, DhanpatRai and Company, Delhi
Contemporary issues in Finance and Taxation.	Sharma, G.L., and Y.P. Singh. Academic Foundation Delhi
Financial Management	Rustagi, R. , Galgotia Publishing Company
Financial Management	Pandey, I M, Vikas Publications UNCTAD Reports.
Financial Management-Theory and Practice	Chandra, P. , Tata McGraw Hill
Financial Management & Policy	Bhalla, V. K. , Anmol Publications, Delhi

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Introduction to Financial Management

10

Introduction, Meaning of Finance, Business Finance, Finance Function ,Aims of Finance Function ,Organization structure of Finance Department ,Financial Management ,Goals of Financial Management, Financial Decisions , Role of a Financial Manager, Financial Planning ,Steps in Financial Planning ,Principles of Sound Financial Planning ,Factors influencing a sound financial plan.

Time Value of Money**12**

Introduction, Meaning & Definition, Need, Future Value (Single Flow , Uneven Flow & Annuity), Present Value (Single Flow , Uneven Flow & Annuity), Doubling Period, Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

Financing Decision**7**

Introduction ,Meaning of Capital Structure , Factors influencing Capital Structure , Optimum Capital Structure, Computation & Analysis of EBIT, EBT, EPS , Leverages.

Investment & Dividend Decision**8**

Investment Decision: Introduction, Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index, Dividend Decision: Introduction, Meaning and Definition, Determinants of Dividend Policy, Types of Dividends, Bonus share

Working Capital Management**7**

Introduction, Concept of Working Capital , Significance of Adequate Working Capital ,Evils of Excess or Inadequate Working Capital , Determinants of Working Capital , Sources of Working Capital.

Course: Indian Economy			Semester: III
Course Code: BCH205	L T P	3 0 0	Credits: 3

Objective: To introduce the student the basic understanding of the Indian economy.

Suggested Readings

Reading	Author(s), Publication
Indian Economy	Dutt Rudder and K.P.M Sunderam, S Chand & Co. Ltd. New Delhi.
Indian Economics since Independence	Uma Kapila, , Academic Foundation.
The Political Economy of Development in India	Bardhan, P.K., Oxford University Press, New Delhi.
India's Economic Policy- Preparing for the Twenty First Century	Jalan, B., Viking, New Delhi.

Syllabus

Basic features and problems of Indian Economy 12

Nature of Indian Economy, demographic features and Human Resource Development (HDI), Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.

Sectoral composition of Indian Economy 10

Issues in Agriculture sector in India ,land reforms Green Revolution and agriculture policies of India , Industrial development , small scale and cottage industries, industrial Policy, Public sector in India, service sector in India.

Economic Policies 12

Economic Planning in India , Planning commission v/s NITI Aayog, monetary policy in India, Fiscal Policy in India, Centre state Finance Relations, Finance commission in India. LPG policy in India.

External sector in India 10

India's foreign trade value composition and direction, India Balance of payment since 1991, FDI in India, Impact of Globalization on Indian Economy, WTO and India.

Course: Soft Skills- 1			Semester: III
Course Code: BCH206	L T P	3 0 0	Credits: 3

Objective: To enrich the student in various life skills necessary to compete in the global corporate world.

Suggested Readings

Reading	Author(s) & Publisher
Soft Skills-I	The ICFAI University Press
Personal Development for Life & Work- 8 e	Wallace & Masters/ Thomson
All About Body Language	Goodwill Publishing House

Syllabus

Personal Grooming **3**

Introduction to Grooming – Grooming for Professional Growth – Hygiene and Skin Care – Hands and Nails – Oral Hygiene-Hair Care-Neat and Tidy Attire –Personal Health.

Attitude **4**

Defining Attitude – What you think-What you do – What you feel- Controlling and Changing Emotions – Resilience.

Adaptability **4**

Defining Adaptability – Adaptive Performance at Workplace - Solving Problems Creatively – Dealing with the Uncertain/Unpredictable Work Situations – Learning New Tasks, Technologies and Procedures – Interpersonal Adaptability – Demonstrating Cultural Adaptability.

Motivation **4**

Defining Motivation – Develop a Dream – Goals – Perseverance-Overcoming Failure – Comfort Zone – Decisions.

Habits **4**

Importance – Habits of Desire – Habits of Fear – Learning how to Learn: Habit of Positive Thinking, Developing Good Study Habits, Developing Good Money Habits, Developing Good Time Management Habits.

Listening Skills **4**

Listening Effectively: Active Listening – Barriers to Effective Listening – Tips for being an Effective Listener – Classroom Listening Skills.

Speaking Up **3**

Importance – Overcoming Shyness – Being an Effective Speaker –Greeting-Introducing-Leave Taking

Voice Modulation **3**

Introduction – Pitch – Tone – Volume – Articulation – Exercises

Writing Circulars & Notices 3

Introduction – Difference between Office Orders and Office Circulars – Practice Sessions

Group Discussions – Level I 4

Introduction to Small Group Discussion – Being an Effective Participant in Class Discussion – Strategies for Group Success – Getting Started – Reframe Disagreements in Constructive Ways – Opening Our Eyes to Differences among Group Members – Practice Sessions on simple topics
General Awareness – Facing Social Dilemmas: Introduction – Identifying Current Social Issues – Studying the various aspects – Arriving at a personal opinion – Speaking up – Practice Sessions.

Persuasive Skills 4

Introduction – Creating the Right Impression – Persuasion as a Communicative Process – Walking the Talk

Realizing Dreams 2

Importance – Dreaming Big – Road Maps – Keeping Track – Assessment – Overcoming Failures

Focusing 2

Discovering Natural Brilliance – Developing Clarity – Confidence– Persistence – Decisive Action – Living for a Purpose.

**B.Com (Hons.)
Semester IV**

Course: Human Resource Management			Semester: IV
Course Code: BCH207	L T P	3 0 0	Credits: 3

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Suggested Readings

Reading	Author(s), Publication
Fundamentals of Human Resource Management	Decenzo, D.A. and Robbins, S. P., Wiley, India.
Human Resource Management	Dessler, G. and Varkkey, B., Pearson Education, Delhi.
Human Resource Management	Chhabra, T.N, DhanpatRai& Co., Delhi.
Human Resource Management	Aswathappa K., Tata McGraw-Hill, New Delhi.
Human Resource Management	Gupta, C.B., Sultan Chand & Sons, Delhi.
Human Resource Management: Text and Cases	Rao, V. S. P., Excel Books.

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Human Resource Management

12

Evolution of HRM; Concept and functions; Role, status and competencies of HR manager; Organization of HR Department; HR Policies; Emerging challenges of human resource management like workforce diversity, downsizing, work life balance, etc.

Acquisition of Human Resource

10

Human resource planning; Job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; Testing and interview; Placement and induction.

Training and Development

8

Concept and importance; Identifying training and development needs; Designing training programmes; Training and development methods – On-the-Job & Off-the-Job - Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, coaching and mentoring, management development programs; Evaluating training effectiveness.

Performance Appraisal**6**

Nature and objectives; Performance appraisal process; Methods of performance appraisal; Job changes - transfers and promotions; Potential appraisal.

Compensation and Maintenance of Employees**8**

Compensation - Concept and policies; Job evaluation; Methods of wage payments and incentive plans; Fringe benefits; Performance linked compensation; Employee health and safety; Employee welfare; Social security (excluding legal provisions); Grievance handling and redressal.

Course: Income Tax Law & Practice			Semester: IV
Course Code: BCH208	L T P	3 0 0	Credits: 3

Objective: To provide basic knowledge and equip the students with application of principles and provisions of Income-tax Act, 1961.

Suggested Readings

Reading	Author(s), Publication
Students' Guide to Income Tax	Singhania, Vinod K. and Monica Singhania. , University Edition.
Systematic Approach to Income Tax.	Ahuja, Girish and Ravi Gupta. Bharat Law House, Delhi.
Law and Practice of Income Tax.	Pagare, Dinkar. Sultan Chand and Sons, New Delhi.

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Introduction	10
Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number (PAN, Residential status; Scope of total income on the basis of residential status, Exempted income under section 10	
Computation of income under different heads	18
Income from house property, Salaries, Profits and gains of business or profession, Capital gains and Income from other sources.	
Total income and tax computation	8
Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income and Rebates and reliefs.	
Computation of Total Income of individuals and firms	8
Tax Liability of individual and firm and Preparation of return of income	

Course: E-Commerce			Semester: IV
Course Code: BCH209	L T P	3 0 0	Credits: 3

Objective: To provide fundamental knowledge of E-Commerce to the students and help them understand the mechanism for excelling in e-commerce based employments.

Suggested Readings

Reading	Author(s), Publication
Business on the Net: An Introduction to the What's and How's of E -Commerce	Agarwala, Kamlesh N., AmitLal and DeekshaAgarwala, Macmillan India Ltd.
E-Commerce	Bajaj, Deobyani Nag, Tata McGraw Hill Company, New Delhi.
Electronic commerce: A Managerial Perspective	Turban, E., , Pearson Education Asia.
Electronic Commerce -A Manager's Guide to E-Business	Diwan, Prag and Sunil Sharma, Vanity Books International, Delhi.
E-business and E-commerce for managers	Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler, Pearson Education.
Electronic Commerce: Security, Risk Management and Control	Greenstein, M. and T.M. Feinman, Tata McGraw hill.
Understanding Electronic Commerce	Kosiur, David, Prentice Hall of India Private Ltd., New Delhi.
E-commerce	Whiteley, David, McGraw Hill, New York.

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Introduction

11

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Planning Online-Business

11

Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web sites as a market place, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Technology for Online-Business**8**

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Operations of E Commerce**7**

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

Security and Legal Aspects of E-Commerce**7**

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, penalties and adjudication; securing electronic records and digital signatures.

Course: Entrepreneurship Development			Semester: IV
Course Code: BCH210	L T P	3 0 0	Credits: 3

Objective: Assessing students of the entrepreneurship skills they possess and the skills they need to develop. A roadmap: on how to become a successful entrepreneur.

Suggested Readings

Reading	Author(s), Publication
The 10 Commandments for Building a Growth Company	Brandt, Steven, C, MacMillan Business Books, Delhi
The Seven Business Crises and How to Beat Them	Patel, V.G., Tata McGraw, New Delhi
A Paperboy's Fable: The 11 Principles of Success	Deep Patel
Think and Grow Rich	Napoleon Hill
Developing New Entrepreneurs	Entrepreneurship Development Institute of India (EDII) Publication
Entrepreneurship Development Programme in India and its Relevance to Developing Countries	V.G.Patel, EDII Publication
A Manual on How to Prepare a Project Report	J.B.Patel&D.G.Allampally, EDII Publication
A Manual on Business Opportunity Identification & Selection	J.B.Patel&S.S.Modi, EDII Publication

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Foundation of Entrepreneurship Development

6

The General Enterprising Tendency Test (GET). Modified Focused Behavioural, Event Interview (MFBEI). Who is an Entrepreneur? Need of entrepreneurship. Distinction between small business owners and entrepreneurs

Concept of Gazelles, Approaches to entrepreneurship, Difference between Intrapreneurship and Entrepreneurship

The Environment of Entrepreneurship

3

Legal Requirements: The Factories Act, The Employees Provident Fund & Miscellaneous Provisions Act, The Payment of Wages Act, The Minimum Wages Act, The Indian Partnership Act, GST, The Income Tax Act, The Pollution Control Act, Drugs and Cosmetics Manufacturing License, Important Provisions for the Food Processing Sector. Socio Cultural, Political, Economic and Technological environment.

Meeting with Entrepreneur

5

A visit to a Small Scale Industry.

Soft Skills	4
Requirement of Soft Skills for Launching and Managing an Enterprise.Toolkit of Soft Skills.Communication Barriers.Interpersonal Communication.	
Developing Entrepreneurship Mindset	3
Creativity and Problem Solving, Exercises, Individual Creativity roles and process, innovation process types and sources social entrepreneurship. Persuasion and use of Influence Strategy	
Negotiation and Networking	3
Distinguishing characteristics of negotiation, Negotiation Process, Networking, Exercises	
Leadership, Delegation of Authority and Work Effort	3
Entrepreneur as a Leader, Leader Categorization, Guidelines to improve the effectiveness of Leadership. Meaning and Guidelines for Effective Delegation	
Developing Entrepreneurial Competencies	2
Problem Solving- Tower Building, Systematic Planning-Boat Game	
Entrepreneurship Development Government	3
Institution assisting Entrepreneurship National Institute for Entrepreneurship and small Business development (NISEBUD) Entrepreneurship Development Institute of India (EDII) National Institute of small industry Extension and training (NISIET) financial Schemes offered by various financial institutions (including IFCI ICICI IDBI and SIDBI Incentives subsidies and grants by government.	
Developing a Business plan	4
Opportunity Identification and Selection: The Process. Approaches to Generation of Ideas.Common Errors in selection of Business Opportunities.Final Selection for Product / Service.	
Preparing a Business Plan /Project	6
Individual Presentations of the best five Business Plans	2

Course: International Business			Semester: IV
Course Code: BCH211	L T P	3 0 0	Credits: 3

Objective: To expose the students to the concept, importance and dynamics of International Business with emphasis on developing an understanding about the mechanics of global business operations and development.

Suggested Readings

Reading	Author(s)/ Publication
International Business.	Charles W.L. Hill and Arun Kumar Jain, Tata McGraw-Hill.
International Business - Themes & Issues in the Modern Global Economy.	Johnson, Derbe., and Colin Turner, London: Roultege.
International Business: Text and Cases.	Cherunilam, Francis, Prentice Hall of India Ltd.
International Business. Pearson Education	Daniels John, D. Lee H. Radenbaugh and David P. Sullivan
International Business. Prentice Hall of India Ltd	Justin, Paul
International Business.	Michael R. Czinkota. et al, Fortforth: The Dryden Press.
International Business - A Managerial Perspective.	Griffin, Ricky W. and Michael W. Pustay, Prentice Hall.
International Business,	V Sharan, Pearson Education.
International Business.	Bennett, Roger, Delhi: Pearson.

Syllabus

Introduction and Overview of Global business environment

11

Importance, nature and scope of international business. The Global business environment and its components. Social environment, Social structure and international business Cultural environment, Religion and international business, Values and attitudes and international business, Customs and Manners and International Business, Language Education, Political environment Economic environment. Regulatory and Tax Environment. Trade Barriers and Trade Blocks- NAFTA, SAARC, SAPTA, ASEAN and EU.

Globalization

5

Understanding globalization, Historical Perspective, Key Elements and Reasons. Transnational and The Multinational corporation. Characteristics of new technologies, IT and its Strategic Value- India and Globalization.

Theories of International Trade**4**

Theory of Absolute Advantage, Comparative Cost Theory, Factor Endowment Theory, Leontief Paradox, International Product Life Cycle Theory, Competitive Advantage of Nations- Michael Porter.

International Trade**4**

WTO and its Role in World Trade, The General Agreement on Trade in Services (GATS), Trade-Related Intellectual Property Rights (TRIPS), Principles of the WTO, Benefits of WTO.

International Finance and Economics**6**

Foreign Exchange, Exchange Rates, Exchange Rate Regimes in Practice, Balance of Payments (BoP), Disequilibrium in BoP, India's Balance of Payments Situation, The Crisis of the Early 1990s.

Export – Import Finance and Funding Institutions**9**

Introduction to Export- Import Finance, Incoterms and LC. EXIM Bank, ECGC. International Monetary Fund, Asian Development Bank, World Bank - International Bank for Reconstruction and Development (IBRD); International Development Association (IDA); International Finance Corporation (IFC); Multilateral Investment Guarantee Agency (MIGA); The International Center for Settlement of Investment Disputes (ICSID).

Entry Strategies in International Markets**5**

Modes of Entry into International Markets, High Control / Fully Owned Mode of Entry, Low Control / Shared Ownership, Choosing an Entry Mode, Timing of Entry into International Markets, Level of Internationalization, Size of the Firm, Economies of Scope, Availability of Information, Social Ties and Entry into International Markets.

Course: Technical Report Writing			Semester: IV
Course Code: BCH212	L T P	3 0 0	Credits: 3

Objective: To make the students experts in managerial communication and accordingly help them perform their managerial tasks effectively.

Suggested Readings

Reading	Author(s) & Publisher
Business Communication & Report Writing	ArunaKoneru / The ICFAI University Press
Professional Communication	ArunaKoneru,/ TATA McGraw-Hills
Business Reports in English	Comfort, Jeremy et. Al 1984/ Cambridge University Press
Technical Writing: Process and product	Gerson, Sharon J and Steren M. Gerson 2000 3rd edition. India/ Pearson Education Asia

Syllabus

Business correspondence 4

Letter components and layout – Introduction – Letterhead – Inside address – Layout of business letter – Forms of Layout of Letter

E- Mail Communication 5

Introduction – Popularity of E-Mails – problems in E- Mail communication – General Problems Techniques for writing Effective E- Mails – E- Mail Etiquette – Typography.

Memo Reports 3

Introduction – Usefulness of Memos – The importance of Context in Memos – Structure for Memos

Notice, Agenda and minutes of meeting 5

Introduction – Meeting – Notice of Meeting – Agenda of Meeting – Minutes of Meeting – Structure of Minutes – Delivery of Minutes

Reports: Basics of Reports, It's Features, Types of Reports 4

Introduction – Features of a Report – Process of Writing report – Importance of Reports – Types of Reports - Formal Reports

Gathering Information**5**

Introduction – Conducting surveys – Selection of Sampling Methods- Development of Questionnaire for survey – Types of Questions – The Covering Letter – The process of Personal Interview – Telephonic Interview

Organization of Material**2**

Introduction – Principles of Organization – Types of Outline – Format

Writing Abstracts and Summaries**4**

Introduction –Digest, Brief, synopsis and Abridgement – Abstract – Summary – Suggestions for Writing Abstracts – Procedure for Writing Abstracts – Two forms of Abstracts – Difference between Abstract and summary

Writing Definitions**3**

Introduction – Importance and explanation of Definitions – What to Define – Word selection methods – How to Define – Techniques to Define – Placement and Definitions

Audio Visual Aids**4**

Introduction – Types of Visuals – Use of Audiovisuals – Principles to Use Audiovisuals – Use of Audiovisual Equipment: Applications

Oral presentation**5**

Introduction – Preparation for the Presentation – Structure of your Presentation – Plan your Presentation – Mastering the Technique of Delivery – Impromptu Speaking – Rehearsing the Presentation – Guidelines for Final speech – Handling Question and Answer session.

**B.Com (Hons.)
Semester V**

Course: Indirect Taxation			Semester: V
Course Code: BCH301	L T P	3 0 0	Credits: 3

Objective: To familiarize students with indirect tax system in India, its limitations and possibility of reforms going forward.

Suggested Readings

Reading	Author(s) & Publisher
Taxation: Indirect Taxes	Agarwal, B.K. and Agarwal Rajeev, Nirupam Sahitya Sadan
Indirect Taxes	Mehrotra, H.C. and Agarwal, V. P., Sahitya Bhawan Publications
Students Guide to Indirect Tax Laws (University Edition)	Singhania, Vinod K. and Singhania, Monica, Taxmann
Basics of GST	Nitya Tax Associates, Taxmann
All About GST	Datey, V. S., Taxmann
GUIDE to Revised Model GST Law	Jain, Bimal and Bansal, Isha, Young Global Publications
Acts: CGST, IGST, SGST	Government of India/State Government
A Critical Evaluation of the System of Sales Tax and Directions for Reform	Aggarwal, Pawan K., Consolidated Commercial Digest, Company Law Institute of India Pvt. Ltd., Vol. 2, Part I, May 1, 2002, pp. 3-15.

Introduction

2

Explanation of direct and indirect taxes, indirect taxes by Center and State Govts. in India, Goods and Services Tax (GST) and its scope.

Central Excise Duty, 1944

8

Excise Duty, basic conditions of excise duty, registration of manufacturers and dealers, classification of goods & classification list; excise duty, liability and valuation of goods; assessment and routine procedure, Central Value Added Tax (CENVAT), computation of central excise duty, authorities of central excise & their powers, demands, recovery and refund of excise duty, offences, penalties and punishments, appeals and revision.

Customs Act, 1962

8

Customs Act, 1962, customs duty: important definitions; customs duties, determination of assessable value and customs duty; import-export: restrictions and prohibitions; imports and export procedure, warehousing, duty drawback, baggage goods, seizure and arrest, confiscation and penalties, appeals and revision.

Service Tax

4

Overview of service tax, taxable services and their valuation, service tax procedures, CENVAT credit relating to service tax; assessments, appeal and revision under service tax; computation of service tax, service tax: practice exercises.

Value Added Tax (VAT)

6

Background of VAT, VAT computation and procedures, VAT authorities and powers, appeals and revisions under VAT, computation of VAT, VAT: practice exercises.

Central Sales Tax (CST)

2

Central sale tax, important definitions, inter-state sales, sales-tax liabilities, registration of dealers, assessment procedure and collection of tax, penalties and prosecution, computation of tax, authority to settle disputes in the course of inter-state trade or commerce.

Issues in Present Taxation

2

Many types of taxes with different tax bases, many tax rates, tax cascading. Pyramid effect, price rise more than the amount of tax collection on a product, customs duty on imports, GST on imports.

Goods and Services Tax (GST)

12

Illustration of GST, exemptions and zero rating, input tax credit (ITC), Central GST (CGST), State GST (SGST), Inter-state GST (IGST). Taxes to be subsumed into CSGT, taxes to be subsumed into SGST, Jewellery sector & GST, no distinction between manufacturing and trading, no separate books for manufacturing and showrooms, treatment of B to B & B to C Transactions, supply to customer-place of supply rules, treatment of job work under GST, treatment of movement of stocks, model bill format, proposed flow of ITC, registration for GST.

Course: Corporate Tax Law & Practice			Semester: V
Course Code: BCH302	L T P	3 0 0	Credits: 3

Objective: To acquaint the students with the taxation of companies so that it becomes a stepping stone for students aspiring to serve the corporate.

Suggested Readings

Reading	Author(s), Publication
Professional Approach to Direct Taxes- Law and Practice	Ahuja, Girish& Gupta, Ravi , Bharat Law House (P) Ltd.
Corporate Tax Planning	Srinivas , E. A., McGraw Hill Education (India) Ltd.,
Direct Taxes Law and Practices	Singhania, V. K., Taxmann Publications (P) Ltd
Direct Taxes, Income Tax, Wealth Tax and Tax Planning	Lal, B.B. and Vashist, N., Darling Kindersley (India) Pvt. Ltd.

Syllabus

Assessability Criteria

2

Definitions, Basic concepts, person, Assessment year; previous year, assessee, Residential status; Incidence of tax, income exempt from tax.

Computation of Income under Various Heads of Income for Corporates

20

Chargeability; Employer's responsibility for payment of tax by their employees. Heads of Income: Income from house property, Profits and gains of business or profession, Capital gains, Income from other sources.

Computation of taxable income

6

Computation of gross total income, carry forward and set-off of losses and deductions under sections relevant to companies. Net taxable income and tax thereon. Minimum alternate tax (MAT) and declaration and payment of Dividend Distribution Tax (DDT).

Income -tax Payment and Assessment

8

Tax deduction at source; advance tax; self-assessment tax; assessment procedure regular and best judgment assessment revision, rectification and appeal, provision relating to interest and refund of tax. Filing of Return.

Tax Planning

8

Tax planning in capital budgeting decision, leasing ,hire purchase or buy decision, Raising of capital: equity, debt or preference share. Mergers and Amalgamations.

Course: Business Ethics and Corporate Governance			Semester: V
Course Code: BCH303	L T P	3 0 0	Credits: 3

Objective: The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Suggested Readings

Reading	Author(s), Publication
Corporate governance a new paradigm	N. Gopalsamy
Corporate board and governance	N. Balasubramaniam
Business ethics	Richard T. De George
Cases in Business Ethics (India Edition)	Marianne M Jennings,
Ownership and Control: Rethinking Corporate Governance for Twenty-First Century.	Blair, Margaret M. 1995 ; The Brookings Institution
Corporate Governance.	Monks, Robert A. G. and Nell Minow. 1995, Cambridge, Blackwell Publishers.
Business Ethics	A.C. Fernando, Pearson
Society and Business	Fredrick , Lawrence and Williams
Social Responsibility of Business	K.M. Mittal
Social issues in business	LuthansHodgett and Thompson

Syllabus

Business Ethics

6

Meaning of ethics, Why ethical problems occur in business; Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, The ethics of care, Integrating utility, rights, justice and caring, Gandhian ethics, An alternative to moral principles: virtue ethics, Morality in international context, Moral issues in business: Worker's and employee's rights and responsibilities. Common indicators for measuring business social performance; Reporting social responsibility measures in annual report; Business Ethics in Indian Perspective.

Overview of Corporate Governance	6
Concept, Need to improve corporate governance standards, Features of good governance, Corporate governance abuses, Role played by regulators to improve corporate governance.	
The Board of Directors	6
Quality and Composition of Board, Structure, Functions; Outside Directors on the board (independent, nominee); Committees appointed by Board, Board Performance; Role of Board, Executive & Non-Executive directors and Financial Institutions in enhancing corporate governance; Critical issues in governance of board of directors.	
The CEO	4
CEO, ability of the Board and/or shareholders to monitor the CEO; Selection, Turnover, Succession, and Compensation of CEO; CEO Duality, Top Management Teams, Comparative Studies , Monitoring the CEO, Power and Communication in Corporate Governance, Agency & Hubris Theories, Mergers & Acquisitions	
Shareholders	4
Shareholder activism and institutional investors; Role of shareholders in corporate governance, Pension funds, relational investing, investor relations, proxies, ownership structure.	
Corporate Control	5
Market for corporate control and the defenses used by corporations to prevent takeovers; Efficiency & Discipline, Leveraged Buyouts; Takeover Defenses, Board & Ownership Structure. Role of auditors in enhancing corporate governance-duties and responsibilities of auditors; Law governing auditors responsibility; Corporate governance and internal auditors.	
International Approaches to Corporate Governance	5
Critiques, Employee Representation; Interest Groups; Political & Power Theories; Network Analysis, Stakeholder Theory , Stewardship Theory; Cadbury committee, Greenbury committee, and Hampel committee; Treadway commission, Blue ribbon committee, Sarbanes Oxley act of US, OECD principles, Indian experience- imperatives, CII code of best practices, Kumar Mangalam Birla, Naresh Chandra, Narayan Murthy committee report, Accounting standards and corporate governance.	
Whistle Blowing	5
Concept and Kinds of whistle blowing; Marketing truth and advertising; Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets; Corporate disclosure, insider trading; Ethical Issues related to corporate takeovers; Computer ethics and business; Computer related unethical practices;. Discrimination, affirmative action, and reverse discrimination; Equal employment opportunity, Preferential hiring.	
Environmental Protection	3
Safety and acceptable risks; Environmental harm, Pollution and it's control; Product safety and corporate liability- Meaning, Significance in domestic & international perspectives; Professional ethics; Ethics in international business.	

Course: Soft Skills- II			Semester: V
Course Code: BCH309	L T P	3 0 0	Credits: 3

Objective: To enrich the student in various life skills necessary to compete in the global corporate world.

Suggested Readings

Reading	Authors&Publisher
Soft Skills-II	The ICFAI University Press
How to Prepare for a Group Discussion & Interview	Hari Mohan Prasad, Rajnesh Mohan/ MacGraw- Hill Education
Help the Helper: Building a Culture of Extreme Teamwork	Kevin Pritchard and John Eliot
The Hard Hat: 21 Ways to Be a Great Teammate	Jon Gordon

Syllabus

Kinesics

3

Definition, Emblems–Illustrators, Influence on Business Communications– Affective Displays– Regulators –Adapters, Activities; Dressing up for Various Occasions - Formal & Informal Dressing, Dressing for Success, Activities.

Etiquette

3

Definition– Classroom Etiquette– Corporate Etiquette, Activities.

Group Discussion

2

Topics in which every student in class can present his/her view.

Self–Discipline

2

Characteristics of Self-Disciplined Achiever-Self-Discipline at work, Characteristics of Self-Disciplined Work–Activities

Group Discussion

1

Topics in which every student in class can present his/her view.

Interpersonal Skills

4

Introduction–How to Develop Interpersonal Skills–Beware of your Habits, How to contribute in teams with good Interpersonal Skills–Many factors that influence a team function; Activities.

Group Discussion

1

Topics in which every student in class can present his/her view.

Leadership	3
Definition – Leadership Qualities, Traits of a Corporate Leader, Activities.	
Group Discussion	1
Topic based on current affairs.	
Team Work	3
Group Behavior in Team Work–Learning Team Work from Mother Nature, Activities.	
Group Discussion	1
Topic based on current affairs.	
Public Speaking	4
Public Speaking Skills–Factors Affecting Platform Behaviour –Physical Control; Verbal Delivery–General Tips for Effective Speaking; Activities	
Team Building	3
Definition-Role of Group Members, Focus of Team Building, Activities	
Diary and Itinerary Writing	3
Introduction to diary writing-The process of writing a diary, Introduction to itinerary writing–Prerequisite Knowledge–Procedure- Writing an itinerary–Itinerary Planner, Practice Sessions.	
Negotiation	3
The Art of Negotiation–How to bargain to Win and still be Friends- Negotiation skills for Professionals, Activities	
Assertiveness	4
Definition- What is not Assertiveness-What will it do? –How to be assertive-Know your rights, What are the benefits of Assertive behavior, Activities	
Professionalism	3
Verbal Delivery–General Tips for Effective Speaking; Fitness/Health-Appearance–Rule, Knowledge–Responsibilities and Duties, Activities	

**B.Com (Hons.)
Semester VI**

Course: Auditing			Semester: VI
Course Code: BCH310	L T P	3 0 0	Credits: 3

Objective: This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Suggested Readings

Readings	Author(s), Publication
Contemporary Auditing	Gupta Kamal : Tata McGraw-Hill, New Delhi.
Principles of Auditing	Tandon B.N. ;S.Chand& Co., New Delhi.
Principal and Practice of Auditing	PagareDinkar; Sultan Chand, New Delhi.
Auditing Principles and Problems	Sharma T.R. ;SahityaBhawan, Agra.

Syllabus

Introduction: Meaning and objectives of auditing, Types of audit.	8
Audit Process Audit programme; Audit Notebooks; Working papers and evidences; Consideration before commencing an audit; Routine checking and test checking.	7
Internal control Evaluation of internal control procedures; techniques including questionnaire, flowchart; internal audit and external audit, coordination between the two.	7
Audit Procedure Vouching, Verification of assets and liabilities.	6
Audit of Limited Companies Company auditor -Appointment, powers, duties and liabilities, Divisible profits and dividend, Auditor's report clean report, qualified report, Adverse and Disclaimer of opinion, Special audits: Banking companies, Educational Institutions, Insurance Companies, Non-profit organisations.	10
Recent Trends in Auditing Nature and significance of Cost audit, Tax audit, Management audit, Environmental Audit.	6

Course: Corporate Tax Planning			Semester: VI
Course Code: BCH311	L T P	3 0 0	Credits: 3

Objective: The objective of this subject is to familiarize the students with the concepts of corporate tax.

Suggested Readings

Reading	Author(s), Publication
Corporate Tax Planning	Singhania, Vinod K. and Monica Singhania. Taxmann Publications Pvt. Ltd., New Delhi.
Corporate Tax Planning and Management	Ahuja, Girish. and Ravi Gupta. Bharat Law House, Delhi.
Tax Planning under Direct Taxes	Acharya, Shuklendra and M.G. Gurha, Modern Law Publication, Allahabad.
Law of Transfer Pricing.	Mittal, D.P. Taxmann Publications Pvt. Ltd., New Delhi.
Corporate Tax Planning	Singhania, Vinod K. and Monica Singhania. Taxmann Publications Pvt. Ltd., New Delhi.

Syllabus

Introduction: 11

Tax planning, tax management, tax evasion, tax avoidance. Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, Deductions available to corporate Assesses, Tax on distributed profits, units of Mutual funds

Tax planning with reference to setting up of a new business 11

Location of business, nature of business, form of organization. Tax planning with reference to financial management decisions -Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets

Tax planning with reference to specific management decisions 6

Make or buy; own or lease; repair or replace Tax planning with reference to receipt of insurance compensation

Tax Provisions related with Transfer Pricing 5

Double taxation relief, Provisions regulating transfer pricing, Computation of Arm's length pricing, Advance rulings, Advance pricing agreement

Tax planning with reference to business restructuring

11

Amalgamation- Demerger- Slump sale - Conversion of company into LLP- Transfer of assets between holding and subsidiary companies.

Course: Computerized Accounting System			Semester: VI
Course Code: BCH312	L T P	3 0 0	Credits: 3

Objective:To impart the methodology and nuances of computerized accounting to the students.

Suggested Readings

Reading	Author(s), Publication
Computerized Accounting (BE7-R4),	Bassett, P.H. BPB Publications
Accounting with Tally	Firewall Media
Computerised Accounting Using Tally	Tally Education Private Limited

Syllabus

Accounting in Computerized Environment 11

Significance of Computerized Accounting, Overview of Accounting System- salient features & significance, Concept of grouping and codification of accounts, maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating accounting reports, outsourcing of accounting function.

General Computer Information System (CIS) 7

Meaning, Organisational structure in CIS environment, Nature of processing, Data Safety & Security.

Accounting Softwares 4

Types of Accounting Softwares-Pre-packaged softwares, Customized accounting softwares, Sourcing of Accounting Softwares.

Computerized Accounting with Tally 22

Tally Fundamentals, Basic & Advanced Accounting, Accounting fundamentals, Types of Accounts and their rules, Company Create Alter and Delete, Types of Accounting Vouchers, Cost Centers, Inventory features, Types of Inventory Vouchers, Statutory Accounting, Price Levels, Voucher classes, recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet. Multi Currency, TDS, VAT, Payroll system, Job Costing, ODBC, Import and Export Tally Data.

Course: Soft Skills - III			Semester: VI
Course Code: BCH318	L T P	3 0 0	Credits: 3

Objective: To develop students in debating, presentation and interview skills, so as to prepare them for their placements.

Suggested Readings

Reading	Author(s) & Publisher
Modernize Your Resume	Wendy Enelow and Louise Kursmark
Knock'em Dead Resume	Martin Yate
Failure of Risk Management: Why it's Broken and How to Fix it.	Douglas W. Hubbard
Emotional Intelligence	IBS Publication
Stress Management	IBS Publication
Negotiation Skills	IBS Publication

Syllabus

I, Me, Myself	3
Importance of knowing self.	
Debating skills	3
A prelude to persuading	
Presentation and Interview skills	4
Tips to be followed before the- Interview tips to be followed during the- Interview tips to be followed after the Interview- The Hidden Agenda-Ten Steps to a Successful Interview- Telephonic Interview tips and Techniques.	
Presentation Skills	2
Handling and Putting Queries.	
Time Management	3
Time Management Self management.	
Stress management	3
Symptoms of Stress- Classification of Stress, Type of Stress-Strategy of Coping with Stress.	
Failure management	2
A new view of Failure.	
Ethics	4
Develop an Understanding of the various aspects of Values and Ethics.	

Report writing	4
Understand the Importance of Business Reports- Write an Effective Business Report.	
Resume writing	4
Writing a Solid Resume.-some FAQ's.	
GD level II	4
The Selection process-Do and Don'ts.-GD tips-GD preparation-Type of GD's.	
General awareness	3
What is a caption?-What is a punch line?-The brands and the punch lines.-What is a collage?	
Conflict management	3
Handling Conflict-Causes of Conflict-Characteristics of Conflict-Conflict at Workplace	
Crisis management	2
What is Crisis?-When it becomes a HR Problem.	

**Elective Courses
Semester V**

Course: Advanced Financial Management			Semester: V
Course Code: BCHE304	L T P	3 0 0	Credits: 3

Objective:To familiarize the students with Advanced Financial analysis and decision making.

Suggested Readings

Reading	Author(s), Publication
Financial Management	Pandey, I. M. Vikas Publishing House, New Delhi
Advanced Financial Management	Singh, Narendra, Himalaya Publishing House
Financial Management: Theory and Practice	Chandra, Prasanna, McGraw Hill Education

Syllabus

Investment Decisions and Risk Analysis 10

Risk Analysis, Types of Risks, Risk and Uncertainty, Techniques of Measuring Risks, Risk adjusted Discount Rate Approach, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation, Decision Tree Analysis, Problems.

Sources of Capital 12

Long Term Sources, Meaning, Equity Shares, Preference Shares, Debentures, Differences between Shares & Debentures, Retained Earnings, Long Term Loans and Loans from Financial Institutions.

Capital Structure Theories 8

Introduction, Capital Structure, Capital Structure Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach, Problems.

Dividend Theories 7

Introduction , Irrelevance Theory, MM Model. Relevance Theories, Walter Model, Gordon Model, Problems on Dividend Theories.

Planning and Forecasting Of Working Capital 7

Concept of Working Capital , Determinants of Working Capital , Estimating Working Capital Needs ,Operating Cycle , Cash Management , Motives of Holding Cash , Cash Management Techniques , Preparation of Cash Budget , Receivables Management , Preparation of Ageing Schedule and Debtors Turnover Ratio , Inventory Management Techniques , Problems on EOQ.

Course: Financial Market Institutions & Services			Semester: V
Course Code: BCHE305	L T P	3 0 0	Credits: 3

Objective: To provide the basic knowledge about the financial markets and various services provided in those markets.

Suggested Readings

Reading	Author(s), Publication
Financial Markets and Institutions	Bhole, L.M. Tata McGraw Hill Publishing Company
Indian Financial System-Theory and Practice. New Delhi	Khan, M.Y. Vikas Publishing House
Contemporary Issues in Finance and Taxation.	Sharma, G.L., and Y.P. Singh. Academic Foundation, Delhi
Financial Services	Khan and Jain, Tata McGraw Hill
Venture Capital Financing in India.	Singh, J.K. Dhanpat Rai and Company, New Delhi.

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Introduction

6

Overview of Financial systems In India , Structure, Regulation Role And Functions Of Financial Systems , Financial Instruments , Financial Markets , Capital Markets & Money Markets , Interlink Between Money Market & Capital Market , Characteristics Of Financial Markets , Functions Of Stock Exchange , Introduction To Forex.

Financial Services

6

Objectives of financial services, types of financial services, capital market services & money market services, intermediaries: banking financial corporations, non banking financial corporations & insurance corporations, financial services sector problems and reforms.

Non-banking financial companies (NBFCs).

16

Venture capital: growth of venture capital in India, financing pattern , legal aspects and guidelines for venture capital , leasing- types of leases , leasing vs borrowing , hire purchasing , credit rating : CRISIL, ICRA & care , factoring, forfeiting, bill discounting , types of factoring arrangements , factoring in Indian context.

Mutual Funds

6

Mutual funds: concepts and objectives , functions and portfolio classification, guidelines for mutual funds , working of public and private mutual funds in India , debt securitization , de-mat services , need and operations , role of NSDL & CSDL.

Legal and Institutional Arrangements**10**

Regulatory & legal framework of government in banking,role of RBI ,functions of stock exchange , listing & formalities in stock exchange ,laws governing SEBI , role of SEBI , laws governing non banking financial,, corporations ,laws pertaining anti- money laundering

Course: Cost Accounting			Semester: V
Course Code: BCHE306	L T P	3 0 0	Credits: 3

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making.

Suggested Readings

Reading	Author(s), Publication
Cost Accounting	JawaharLal and Seema Srivastava , McGraw Hill Publishing Co., New Delhi
Cost Accounting, Principles, Methods and Techniques	B.M. Lall Nigam and I.C. Jain, PHI Pvt. Ltd, New Delhi
Cost Accounting –Theory and Practice	Bhabatos Banerjee PHI Pvt. Ltd, New Delhi
Fundamentals of Cost Accounting	H. V. Jhamb, Ane Books Pvt Ltd, New Delhi
Principles and Practice	M. N. Arora, Cost Accounting , Vikas Publishing House, New Delhi
Cost Accounting, Text and Problems	M.C. Shukla, T.S. Grewal and M P. Gupta, S. Chand & Co. Ltd., New Delhi
Cost Accounting, Principles and Methods	S.P. Jain and K. L. Narang, Kayla Publishers, Jalandhar
Cost Accounting, Theory and Problems	S. N. Maheshwari& S.N. Mittal, ShriMahabir Book Depot, New Delhi

Syllabus

Introduction

4

Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in an organization.

Control of Inventory & Labour Cost

9

Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

Overhead**9**

Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity based costing.

Methods of Costing**8**

Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products).

Service costing (only transport)**6**

Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Marginal costing and Break-Even Analysis**8**

Concept of Marginal Costs and Marginal Costing: Assumptions of Marginal Costing; Marginal Costing vs Absorption Costing; Advantages and Limitations of Marginal Costing; Break Even Analysis: Break-Even Point, Margin of safety, Angle of Incidence. Decision Making Areas - products mix, make/buy, pricing decisions.

Course: Compensation Management			Semester: V
Course Code: BCHE307	L T P	3 0 0	Credits: 3

Objective: To enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organization to operate profitably.

Suggested Readings

Reading	Author(s), Publication
Personnel Management and Human Resources.	Venkataratnam, C.S., & B. K. Srivastava, Tata McGraw Hill
Compensation.	George, T. Milkovich and J.M. Newman
Reward Management. A handbook of Remuneration Strategy.	Armstrong, M. &HellenMurlis
Personnel Management in the Indian Enterprises.	Dwivedi, R.S. Managing Human Resources

Syllabus

Compensation Management	6
Concept, principles and practices; Consequences of pay dissatisfaction.	
Foundations of Compensation	8
Performance evaluation, Job evaluation – Job grading and Job design; Theories of Compensation; Executive Compensation.	
Compensation Strategy and Policy	8
Developing Strategic Compensation alternatives; Challenges of compensation design; Broad-banding; compensation policies in India.	
Components of Compensation	6
Basic Pay; Dearness Allowance; Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe benefits & retirement benefits, provident fund, gratuity, Concepts of minimum wage, living wage and fair wage, Types of incentive plans, Wage differentials.	
Individual and team-based Compensation	4
Individual and team-based compensation, Employee benefits and pensions, Stock option and purchase plans using ESOP compensation	

International Compensation Management

6

Components of International Compensation package; approaches to international compensation.

Compensation Laws

6

Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen's Compensation Act.

Course: Retail Management			Semester: V
Course Code: BCHE308	L T P	3 0 0	Credits: 3

Objective: To help students develop marketing competencies in the field of retailing and retail consulting by fostering the development of the student's critical and creative thinking skills in the field of Retail.

Suggested Readings:

Reading	Author(s)/ Publication
Retailing – Environment & Operations	Cullen & Newman, Cengage Learning
Retail Management	Berman & Evarv, Prentice Hall.
Retail Management	Bajaj, Tuli & Srivastava, Oxford University Publications
Retail Management	Gibson G Vedamani, Oxford University Publications
Retail Management	Harjit Singh, S. Chand Publication

Syllabus

Introduction	6
Introduction to Retailing, Definition, Characteristics, Evolution of Retailing in India, Emerging Trends in Retailing, Factors behind the change of Indian Retail Industry.	
Retail Formats	8
Retail Stores by ownership, on the basis of Merchandise offered, by Retail Mix. Non-store based retailing and non-traditional selling.	
Store Planning	8
Design & Layout, Location Planning and its importance, Effective Retail Space Management, Floor Space Management.	
Retail Marketing	3
Advertising & Sales Promotion, Store Positioning, Retail Marketing Mix, CRM, Advertising in Retailing.	

Retail Merchandising**6**

Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management.

Merchandise Pricing**6**

Concept of Merchandise Pricing, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing.

Retail Operation**7**

Elements/Components of Retail Store Operation, Store Administration, Store Manager – Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.

**Elective Courses
Semester VI**

Course: Management Accounting			Semester: VI
Course Code: BCHE313	L T P	3 0 0	Credits: 3

Objective: To provide the students, knowledge about use of costing data for planning, control and decision making.

Suggested Readings

Reading	Author(s), Publication
Management Accounting	Khan, M.Y. and P.K. Jain, Tata McGraw Hill, Publishing Co., New Delhi.
Introduction to Management Accounting	Horngren, Charles T. and, Gary L. Sundem, Prentice Hall.
Management Accounting	Murthy, A; and S Gurusamy , Tata McGraw Hill.
Cost Accounting, Principles and Practice	Nigam, B.M. Lall and I.C. Jain, Prentice Hall of India, New Delhi.
Cost Accounting,	Lal, Jawahar and Seema Srivastava McGraw Hill Publishing Co., New Delhi.
Management Accounting	Arora, M.N., Himalaya Publishing House.
Management Accounting	Jhamb, H.V., Ane Books Pvt. Ltd. New Delhi, Ane Books Pvt. Ltd. New Delhi
Cost Accounting	Usry, Milton E. and Lawrence H. Hammer, Planning and Control, South Western Publishing Co.
Management and Cost Accounting	Drury, Colin, Thomson Learning.

Syllabus

Introduction

4

Nature and Scope, Difference between cost accounting and management accounting, Relationship between Financial Accounting and Management Accounting, Need, Importance, Limitations of Management Accounting, cost control, cost reduction, cost management.

Budgeting

8

Budgeting and budgetary control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budgeting vs Forecasting, Budgeting Process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Program and performance budgets.

Standard Costing **10**

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

Marginal Costing **10**

Absorption versus variable costing: Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

Decision-Making **12**

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sell or process further. Responsibility Accounting, Divisional Performance Measurement.

Course: Fundamentals of Investment			Semester: VI
Course Code: BCHE314	L T P	3 0 0	Credits: 3

Objective: To familiarize the students with different investment alternatives and to highlight the role of investor protection measures.

Reading	Author(s), Publication
Investments Analysis and Management	Jones, C.P., Wiley.
Investment Analysis and Portfolio Management	Chandra, Prasanna Tata McGraw Hill.
Fundamentals of Investment, Sultan	Rustogi, R.P., Chand & Sons, New Delhi.
Futures and Options,	Vohra, N.D., and Bagri, B.R., Tata McGraw Hill Publishing.
An Introduction to Investment,	Mayo, Cengage Learning.

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The Investment Environment

12

The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

Fixed Income Securities

10

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

Approaches to Equity Analysis

7

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

Portfolio Analysis and Financial Derivatives

8

Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

Investor Protection

7

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Course: International Marketing Management			Semester: VI
Course Code: BCHE315	L T P	3 0 0	Credits: 3

Objective: This course aims to familiarize the students with the framework and elementary understanding of international marketing management.

Suggested Readings

Reading	Author(s) & Publisher
International marketing management	Varshney & Bhattacharya, Sultan Chand & Sons
Multinational Marketing Management	W.J. Keegan,; Prentice Hall
International marketing	V. Terpestra & Ravi Saratnag, Naper Publishing Group
International marketing	P. Cateora & Graham, McGraw Hill.
International marketing-A global perspective	Hans Muhlbache, Cengage Learning

Syllabus

Framework of international marketing	10
Intra firm & environmental factors; social cultural, economic, political & legal aspects; difference between domestic marketing, international marketing, definition & concept	
Policy framework	12
Indian Trade Policy, Recent trends in Indian foreign trade, Basic steps in starting an export business – An overview of licensing regulations & Procedures.	
International Marketing Decisions	7
Product planning for export manufacturing firms & export houses; identifying foreign markets, market research overseas; market entry; export pricing-international terms, payment terms; distribution logistics for export, foreign sales agent selection & appointment; promotion of products/ services abroad-overview, merchandising, trade fairs/exhibition	
Institutional Infrastructure	7
Institutional infrastructure for export in India, Export Assistance	
Export Documentation	8
Introduction to Export documentation and procedures, framework, pre-shipment, post-shipment documents, Role of India Trade Promotion Organisation (ITPO) in export promotion, quality control & pre-shipment inspection, Labeling/packing, Marking of consignments, Marine/cargo insurance etc.	

Course: Employment Laws in India			Semester: VI
Course Code:BCHE316	L T P	3 0 0	Credits: 3

Objective: To acquaint students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial Relations with special reference to India.

Reading	Author(s), Publication
Industrial Relations and Labour Laws,	S C Srivastava, Vikas Publishing House
Industrial Relations and Labour Laws,	T N Chhabra, DhanpatRai Publishing House
Industrial Relations	C. S. VenkataRatnam
Elements of Industrial Law	N. D. Kapoor

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Introduction 7

Concept of industrial relations, Aspects of industrial relations, conflict and cooperation, parties in industrial relations - workers, employers, and government; trade unions – objectives, collective bargaining.

Workers participation in management 7

Levels of participation, mode of participation Works Committee, Joint Management councils, Grievance Procedure, Quality Circles.

Trade Unions & Industrial Disputes 8

Trade Union Act 1926, Immunity granted to Registered Trade Unions, Recognition of Trade Unions; The Industrial Employment (Standing Orders) Act 1946, scope, coverage, certification process, modification, interpretation, and enforcement; The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of economic coercion, strikes, lockouts and closure.

Wages, Gratuity and Bonus Acts 8

Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, and The Payment of Bonus Act 1965.

Factories Act 1948 7

Definition of Factory, approval, licensing and registration, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays.

Provident Fund, Pension and State Insurance Act

7

Salient features, coverage of employees and employers, and benefits under The Provident Fund and Miscellaneous Provisions Act 1952 and Employees State Insurance Act 1948.

Course: Advertising & Personal Selling			Semester: VI
Course Code: BCHE317	L T P	3 0 0	Credits: 3

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising and selling used in marketing.

Reading	Author(s), Publication
Advertising and Promotion	Belch and Belch, Tata McGraw Hill Co.
Advertising: Planning and Decision Making	Sharma, Kavita, Taxmann Publication Pvt. Ltd.
Advertising and Brand Management	Mahajan, J.P., and Ramki, Ane Books PvtLtd, New Delhi.
Advertising: Principles and Practice	Burnett, Wells, and Moriatty, Pearson Education
Advertising and Promotion: An IMC Approach, South Western	Terence A. Shimp, Cengage Learning
Advertising and Promotion: An Integrated Brand Approach	O'Guinn, Cengage Learning
Marketing Management	Kotler Philip, Prentice Hall of India
Management of the Sales force	Spiro, Stanton, and Rich, McGraw Hill
Selling: Principles and Practices, McGraw Hill	Rusell, F. A. Beach and Richard H. Buskirk
Advertising and Personal Selling	KapoorNeeru, Pinnacle, New Delhi
Sales Management: Decision Strategies and Cases	Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Prentice Hall of India Ltd., New Delhi

Syllabus

Introduction

4

Advertising-meaning, nature and importance of advertising, types and objectives, difference with personal selling, Audience selection; Setting of advertising budget: determinants and major methods.

Media Decisions

6

Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations; Factors influencing media choice; media selection, media scheduling.

Message Development

4

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

Measuring Advertising Effectiveness	5
Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and Post-testing techniques.	
Issues in Advertising	3
Social, ethical and legal aspects of advertising in India; Recent developments and Issues in advertisement.	
Introduction to Personal Selling	6
Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.	
Theories of Selling	6
Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.	
Selling Process	6
Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow-up and Dealing customer concerns and complaints.	
Sales Planning and Control	4
Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling.	