



Your Dreams Our Goal
POORNIMA
UNIVERSITY

Member of Association of Indian Universities & Approved by UGC (Govt. of India) under 2(f) & 12(B)

**FACULTY OF
MANAGEMENT & COMMERCE**

DEPARTMENT OF MANAGEMENT



**SCHEME & SYLLABUS
BOOKLET**

BATCH 2023 - 2026

SCHEME & SYLLABUS
BOOKLET
BATCH 2023-2026
B.Com Specialization in Finance and Accounting

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Disclaimer: The scheme, syllabus and other materials published in this booklet may be changed or modified as per the requirement after approval of competent authority. The decision taken by the management of Poornima University will be final and abiding to all.

Student Details

Name of Student:

Name of Program:

Semester:

Year:

Batch:

Faculty of:



Your Dreams Our Goal **POORNIMA** **UNIVERSITY**

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Vision

To create knowledge - based society with scientific temper, team spirit and dignity of labour to face global competitive challenges

Mission

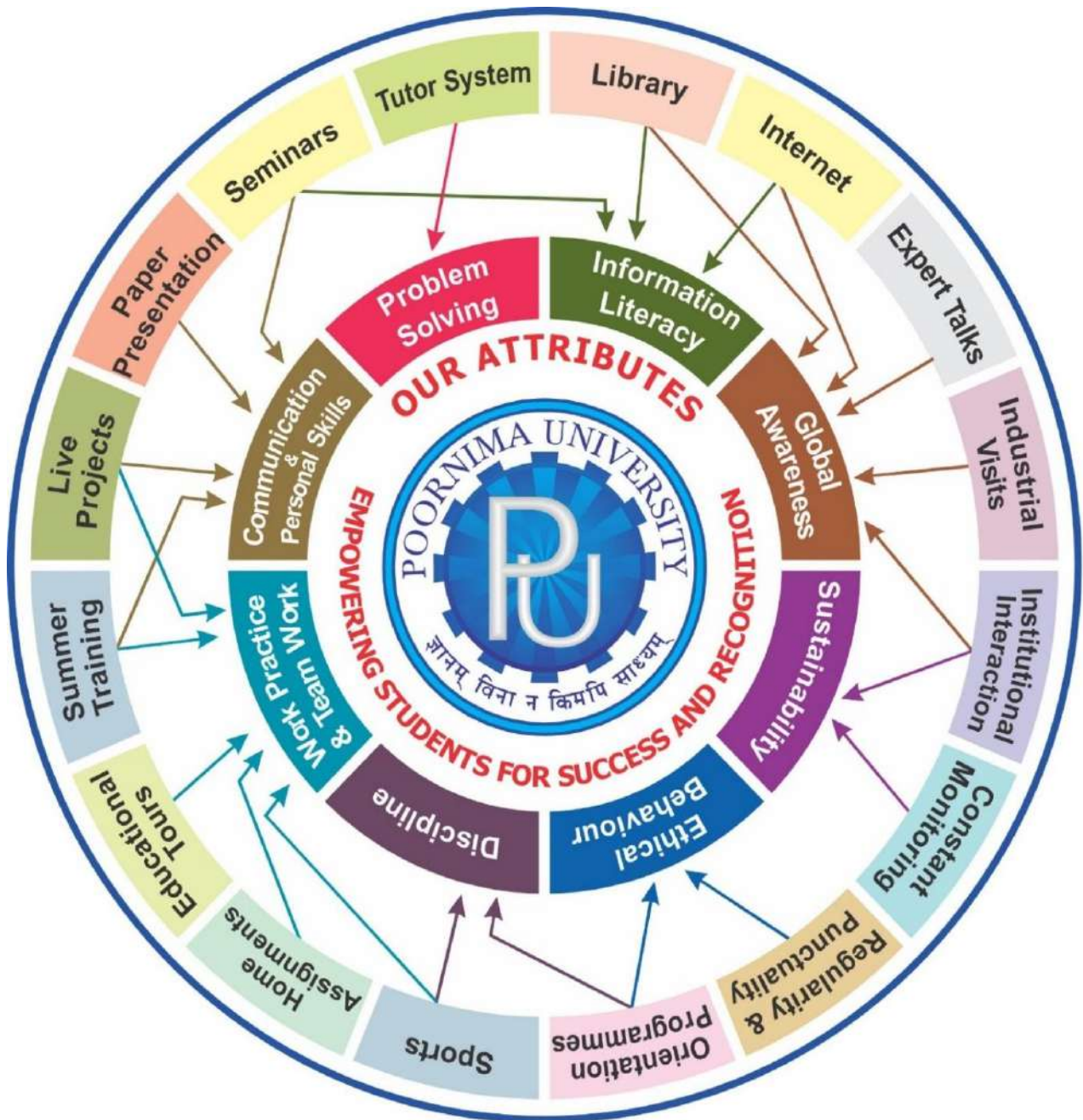
To evolve and develop skill-based systems for effective delivery of knowledge so as to equip young professionals with dedication and commitment to excellence in all spheres of life

Quality Policy

To provide Quality Education through Faculty development, updating of facilities and continual improvement meeting University norms and keeping stake holders satisfied.

Knowledge Wheel

At Poornima, the academic atmosphere is a rare blend of modern technical as well as soft skills and traditional systems of learning processes.



REVISED SYLLABUS OF BACHELOR OF COMMERCE (B.COM-Specialization in Finance and Accounting)

Title of the Programme: Bachelor of Commerce (B.Com)

Nature of the Programme: B.Com is three year (full-time Programme)

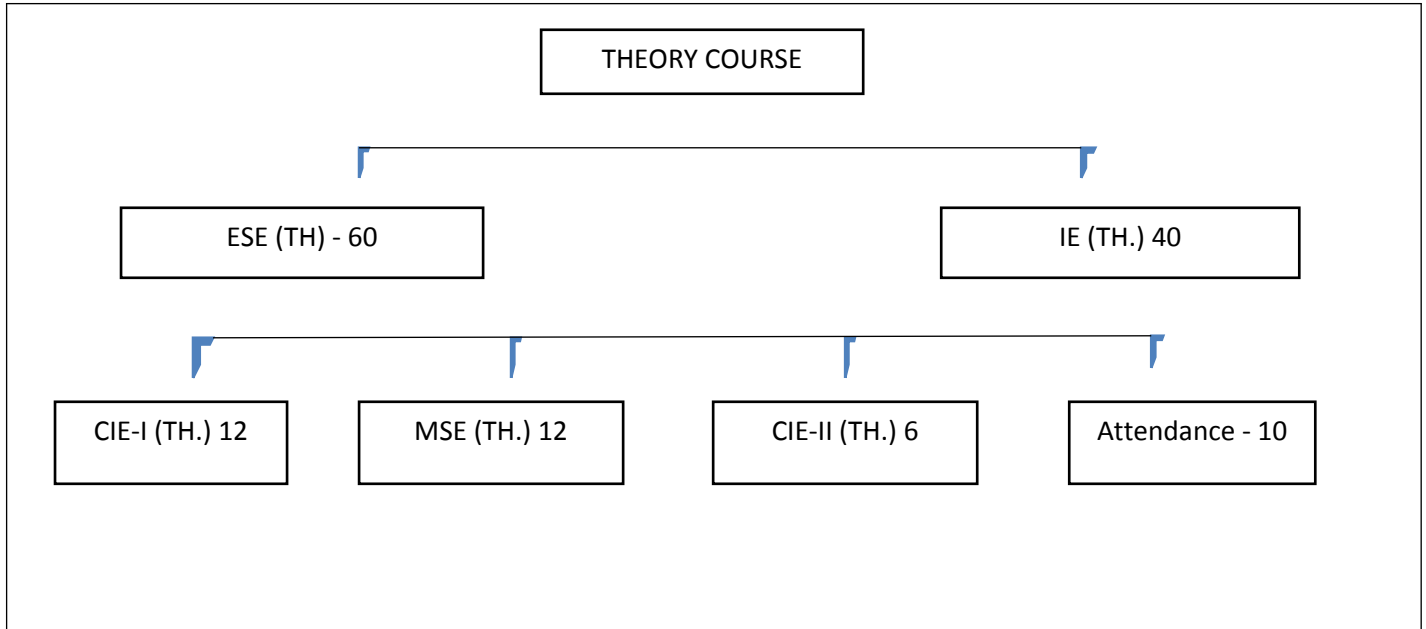
Programme Outcomes:

Commerce Graduates will be able to:

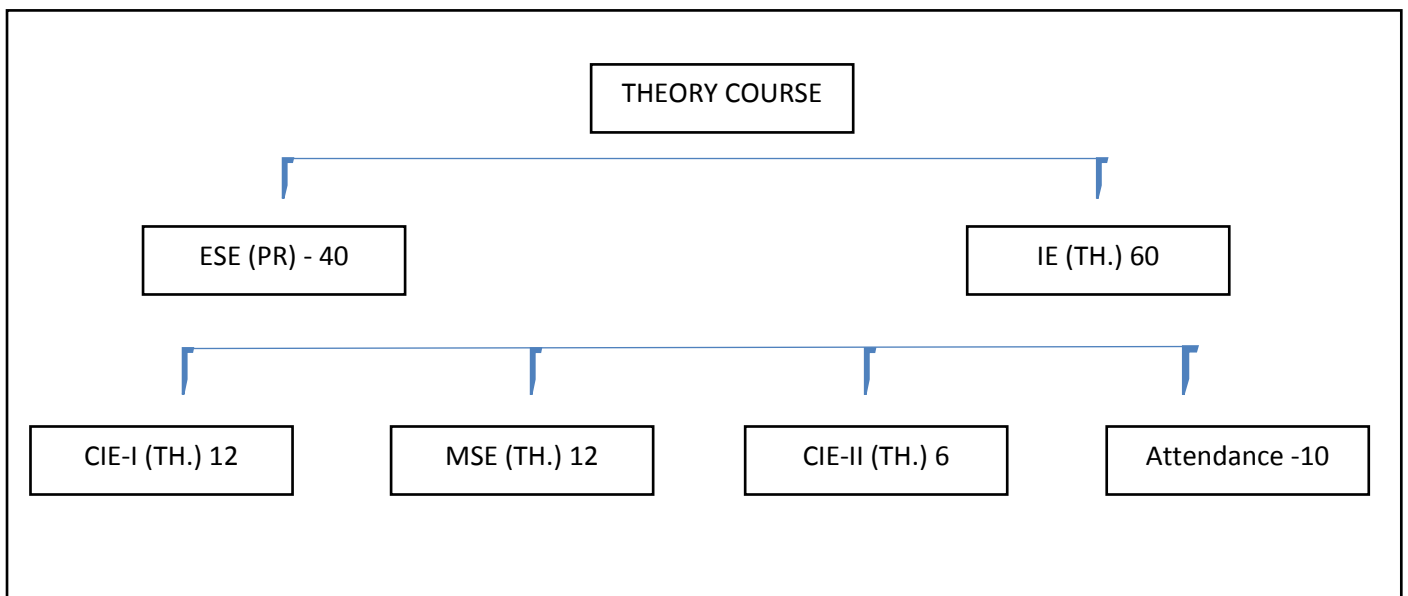
PO I	Able to understand the critical aspects of accounting, finance and business management
PO II	Integrate the functional areas such as marketing, finance, HR, supply - chain to achieve organizational objectives
PO III	Prepare and analyse various financial reports to solve the business problems
PO IV	Interpret and apply managerial tools, concepts, techniques with leadership skills to lead the teams to achieve the organizational goals.
PO V	Develop entrepreneurial skill to get motivated towards start-ups
PO VI	Evaluate the dynamic business environment and apply the strategy to overcome the challenges
POVII	Enhance the writing and listening skills to enable the students for proficient communication

Examination System:

A. Marks Distribution of Theory Course:



B. Marks Distribution of Practical Course :



Marks Distribution of Attendance:

Guidelines for Marks Distribution of Attendance Component

S No.	Total Course Attendance (TCA) range in Percentage	Marks allotted (out of 10)
1	$95\% \leq TCA$	10
2	$90\% \leq TCA < 95\%$	9
3	$85\% \leq TCA < 90\%$	8
4	$80\% \leq TCA < 85\%$	7
5	$70\% \leq TCA < 80\%$	6
6	$60\% \leq TCA < 70\%$	5
7	$50\% \leq TCA < 60\%$	4
8	$40\% \leq TCA < 50\%$	3
9	$30\% \leq TCA < 40\%$	2
10	$20\% \leq TCA < 30\%$	1
11	$TCA < 20\%$	0

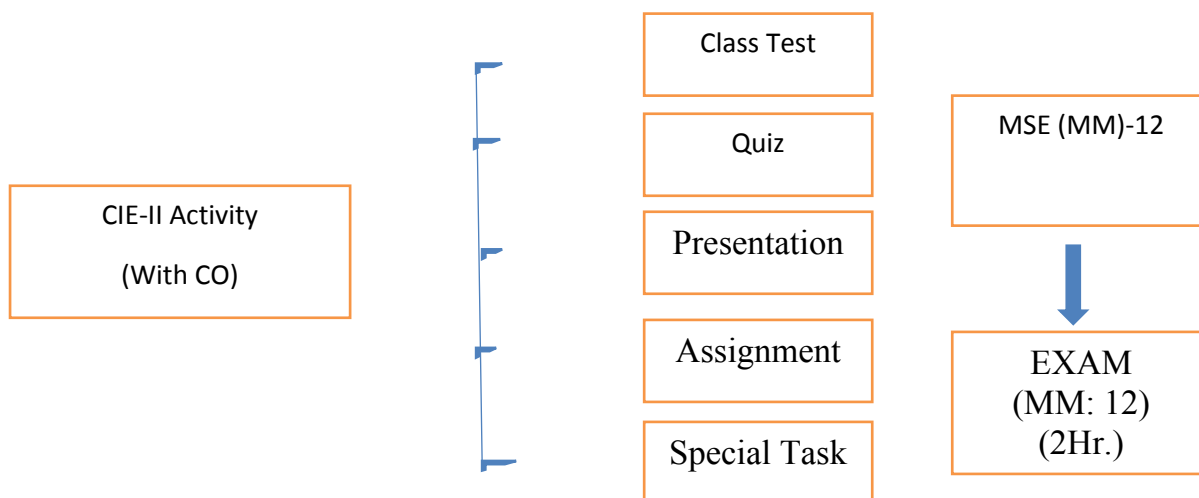
CO Wise Marks Distribution:

	Theory Subject		Practical/ Studio Subject	
	Maximum Marks	CO to be Covered	CO to be Covered	Maximum Marks
CIE-I (Class Test)	12 (6 + 6)	1 & 2	1 & 2	20 (10 + 10)
MSE	12 (6 + 6)	3 & 4	3 & 4	20 (10 + 10)
CIE-II (Activity/ Assignment)	6 (6)	5	5	10 (10)
Attendance	10	-	-	10
ESE	60	-	-	40
TOTAL	100	-	-	100

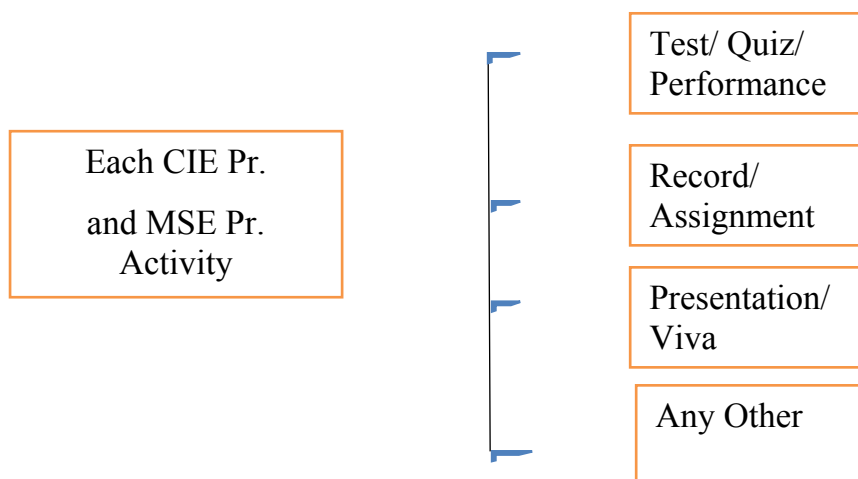
Minimum Passing Percentage in All Exams:

S. No.	Program	Minimum Passing Percentage in All Exam	
		ESE Component	Total Component
1	Course Work for Ph. D Registration	-----	50 %
2	B. Arch.	45 %	50 %
3	MBA, MHA, MPH, MCA, M. Tech., M. Plan. and M. Des.	40 %	40 %
4	B. Tech., B. Des., BCA, B.Sc., BVA, B. Voc., BBA, B.Com., B.A. and Diploma	35 %	40 %
5	B. Sc. (Hospitality & Hotel Administration)	35 %	40 % (Theory) & 50 % (Practical)

Break-up of Internal Exam (Theory):



Break-up of Internal Exam (Practical):



Assessment & Grade Point Average: SGPA, CGPA:

SGPA Calculation

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$$SGPA = \frac{\sum C_i G_i}{\sum C_i}$$

Where (as per teaching Scheme & Syllabus) :

C_i is the number of Credits of Courses i ,

G_i is the Grade Point for the Course i and $i = 1, 2, \dots, n$

n = number of courses in a programme in the Semester

CGPA Calculation

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

$$CGPA = \frac{\sum C_i G_i}{\sum C_i}$$

Where (as per teaching Scheme & Syllabus) :

C_i is the number of Credits of Courses i ,

G_i is the Grade Point for the Course i and $i = 1, 2, \dots, n$

n = number of courses in a programme of all the Semester up to which CGPA is computed.

Grading Table:

GRADING TABLE

Grading Table-A: For B.Arch. and course work for Ph.D. Registration

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Fail	F	0	$x < 50$

Grading Table-B: For all courses except B.Arch. and course work for Ph.D. Registration

Academic Performance	Grade	Grade Point	Marks Range (in %)
Outstanding	A+	10	$90 \leq x \leq 100$
Excellent	A	9	$80 \leq x < 90$
Very good	B+	8	$70 \leq x < 80$
Good	B	7	$60 \leq x < 70$
Average	C	6	$50 \leq x < 60$
Satisfactory	D	5	$40 \leq x < 50$
Fail	F	0	$x < 40$

Calculation of
SGPA

$$SGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$SGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

Calculation of
CGPA

$$CGPA = \frac{\sum C_i \times G_i}{\sum C_i}$$

$$CGPA = \frac{C_1G_1 + C_2G_2 + \dots + C_nG_n}{C_1 + C_2 + \dots + C_n}$$

where (as per teaching scheme & syllabus): C_i is the number of credits of subject i ,
 G_i is the Grade Point for the subject i and $i = 1$ to n , n = number of subjects in a course in the semester

Award of Class:

AWARD OF CLASS

CGPA	Equivalent Division
$7.50 \leq \text{CGPA}$	First Division with Distinction
$6.50 \leq \text{CGPA} < 7.50$	First Division
$5.50 \leq \text{CGPA} < 6.50$	Second Division
$4.50 \leq \text{CGPA} < 5.50$	Pass Class

The multiplication factor for conversion of CGPA to percentage is Equivalent % of Marks = $(\text{CGPA}-0.5) \times 10$.

For Example if CGPA = 5.5 then % is $(5.5-0.5) \times 10 = 50\%$.

Guidelines for MOOC COURSES:

1. Applicable from the session 2020 – 21 onwards , for students aspiring for HONOURS Degree.
2. The UGC has issued UGC (Credit Framework for Online Learning Courses) Regulation, 2016. These shall apply to all universities established or incorporated by or under a Central Act, a Provincial Act, or a State/Union Territory Act and all institutions recognized by or affiliated to such Universities and all institutions deemed to be universities under Section 3 of the UGC Act, 1956.
3. All India Council for Technical Education (AICTE) has introduced Model Curriculum for Bachelor programs of 4 years/ 3 Years, and additional credits will be required to be done for the degree of Bachelor program with Honours. These additional credits will have to be acquired with online courses (MOOCs) as per AICTE.
4. This creates an excellent opportunity for students to acquire the necessary skill set for employability through massive online courses where the rare expertise of world famous experts from academics and industry are available.
5. Students are required to complete additional credits through MOOCs within 4 years/ 3years of time (whatever be applicable time for the completion of registered program) so as to become eligible for Honours degree as per norms.
6. It is necessary to complete minimum MOOCs credit course as mentioned below for becoming eligible for the Honours degree in the registered program.
7. MOOC Course Credits shall be calculated as per details given below:
8. Student are required to give the prior information about MOOCs courses to his respective HOD and COE, in which he/she wants to register for online certification.
9. After getting permission from respective HOD, a student can register for the MOOC certification courses.
10. After successful completion of the said MOOC course, the student shall submit the certificate of completion to the respective department. If he/ she fails to provide the certificates of MOOC courses before last teaching day of the semester then these certificates will not be considered later.

Required credits for Honours:

S. No	Program Duration	Required credits for Honours
1.	2- Year	10- Credits
2.	3- Year	15- Credits
3.	4-Year	20- Credits

S. No	NPTEL/ SWAYAM Course duration (in weeks)	Equivalent Credits
1	4	2
2	8	3
3	12	4

Teaching Scheme for Year-I Semester –I (Common for I Semester)

Semester-I									
Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
	Principles of Management	3	-	-		40	60	100	3
	Financial Accounting	3	-	-		40	60	100	3
	Fundamentals of Banking - I	3	-	-		40	60	100	3
	Fundamentals of Marketing-I	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses/ Department Electives								
B.1	Theory								
	Business Economics – I	3	-	-		40	60	100	3
B.2	Practical								
	NA								
C	Multidisciplinary Courses								
	Business Statistics for Managerial Decision	3	-	-		40	60	100	3
D	Ability Enhancement Courses (AEC)								
	Human Values & Professional Ethics	-	-	2	1+1*	60	40	100	1
E	Skill Enhancement Courses (SEC)								
	Computer for Management Lab – I (Excel)	-	-	2	1+1*	60	40	100	1
F	Value Added Courses (VAC)								
G	Summer Internship / Research Project / Dissertation								
Total		18		4		2+2*			20

Total Teaching Hours	20/24	
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Poornima University
Faculty of Management & Commerce
Name of Program: B.Com , Batch 2023-26
Teaching Scheme for Year-I Semester –II (Finance & Accounting)

Semester-II									
Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
	Cost Accounting - I	3	-	-		40	60	100	3
	Fundamentals of Banking - II	3	-	-		40	60	100	3
	Fundamentals of Marketing-II	3	-	-		40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses/ Department Electives								
B.1	Theory (Any One)								
	Business Economics - II	3	-	-		40	60	100	3
B.2	Practical								
C	Multidisciplinary Courses								
	Operations Research	3	-	-		40	60	100	3
	Human Behaviour	3	-	-		40	60	100	3
D	Ability Enhancement Courses (AEC)								
	NA								
E	Skill Enhancement Courses (SEC)								
	Tally & Computer - Based Accounting	-	-	2	1+1*	60	40	100	1
	Communication Skills - I	-	-	2	1+1*	60	40	100	1
F	Value Added Courses (VAC)								
	NA								
G	Summer Internship / Research Project / Dissertation								
		-	-	-					
	Total	18	-	4					20
	Total Teaching Hours	20/24							

POORNIMA UNIVERSITY

Faculty of Management & Commerce

Name of Program: B.Com, Batch: 2023-26

Teaching Scheme for Year-I Semester –II (Finance & Accounting)

Semester-III

Course Code	Name of Course	Teaching Scheme				Marks Distribution			Credits	
		Lecture (L)	Tutorial (T)	Practical (P)	SH	IE	ESE	Total		
A.	Major (Core Courses)									
A.1	Theory									
	Cost Accounting - II	3	0	0	1+1*	40	60	100	3	
	Research Methodology	3	0	0	1	40	60	100	3	
	Business Organization	3	0	0		40	60	100	3	
	Consumer Behavior and Sales Management	3	0	0		40	60	100	3	
A.2	Practical									
	NA									
B.	Minor Stream Courses / Department Electives									
B.1	Theory (Any one)									
	Indian Banking System – I(Specialization)	3	0	0		40	60	100	3	
B.2	Practical									
	NA									
C	Multidisciplinary Courses									
	Management Accounting	3	0	0	1	40	60	100	3	
	Business Law	3	0	0		40	60	100	3	
D	Ability Enhancement Courses (AEC)									
	Statistics for Management Lab	-	-	2	1	60	40	100	1	
E	Skill Enhancement Courses (SEC)									
	Professional Skills – I	-	-	2	1	60	40	100	1	
F	Value Added Courses (VAC)									
	NA									
G	Summer Internship / Research Project / Dissertation									
	-	21		4						
Total Teaching Hours		20/24							23	

POORNIMA UNIVERSITY

Faculty of Management & Commerce

Name of Program: B.Com, Batch: 2023-26

Teaching Scheme for Year-I Semester –III (Finance & Accounting)

Semester-IV

Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
	Company Law	3	0	0	1	40	60	100	3
	Marketing Research	3	0	0	1	40	60	100	3
	Advertising and Promotion Management	3	0	0	1	40	60	100	3
A.2	Practical								
	Desk Marketing Research	0	0	2	1+1*	60	40	100	1
	Minor Stream Courses / Department Electives								
B.1	Theory								
	Financial Management	3	0	0	1+1*	40	60	100	3
	Indian Banking System – II (Specializaion)	3	0	0		40	60	100	3
B.2	Practical								
C	Multidisciplinary Courses (MC)								
	Entrepreneurship & Small-Scale Business	2	-	4	1	60	40	100	4
D	Ability Enhancement Courses (AEC)								
E	Skill Enhancement Courses (SEC)								
	Basics of Negotiation Skills	-	-	2	1+1*	60	40	100	1
	Communication Skills – II	-	-	2	1+1*	60	40	100	1
	Computer for Management Lab – II (Excel)	-	-	2	1+1*	60	40	100	1
F	Value Added Courses (VAC)								
	NA	-	-	-					

G	Summer Internship / Research Project / Dissertation							
Total	17	0	12	9+5*				
Total Teaching Hours								23

POORNIMA UNIVERSITY
Faculty of Management & Commerce
Name of Program: B.Com, Batch: 2023-26
Teaching Scheme for Year-I Semester –III (Finance & Accounting)

Semester-V

Course Code	Name of Course	Teaching Scheme			SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)		IE	ESE	Total	
A.	Major (Core Courses)								
A.1	Theory								
	Product and Brand Management	3	0	0		40	60	100	3
	Income Tax-I	3	0	0	1+1*	40	60	100	3
A.2	Practical								
	NA								
B.	Minor Stream Courses / Department Electives								
B.1	Theory (Any One)								
	Financial Market & Institutions in India – I(Specialization)	3	0	0		40	60	100	3
B.2	Practical								
	NA								
C	Multidisciplinary Courses								
	Financial Audit	3	0	0		40	60	100	3
D	Ability Enhancement Courses (AEC)								
	Environmental Studies	2	0	0		40	60	100	2
	Stock Market Investment	2	0	0		40	60	100	2
E	Skill Enhancement Courses (SEC)								
	Professional Skills – II	0	0	2	1	60	40	100	1
F	Value Added Courses (VAC)								
	Social Media Management	0	0	2	1	60	40	100	1
	Yoga & Happiness	0	0	2	1	60	40	100	1
	Project Studies	0	0	3	1	60	40	100	4

G	Summer Internship / Research Project / Dissertation							
Total	16	0	9	5+1*				
Total Teaching Hours	20/24							23

POORNIMA UNIVERSITY
Faculty of Management & Commerce
Name of Program: B.Com, Batch: 2023-26
Teaching Scheme for Year-I Semester –III (Finance & Accounting)

Semester-VI										
Course Code	Name of Course	Teaching Scheme				SH	Marks Distribution			Credits
		Lecture (L)	Tutorial (T)	Practical (P)	IE		ESE	Total		
A.	Major (Core Courses)									
A.1	Theory									
	International Business	3	0	0	1	40	60	100	3	
	Cost & Management Audit	3	0	0	1	40	60	100	3	
	Income Tax - II	3	0	0	1	40	60	100	3	
A.2	Practical									
	NA									
B.	Minor Stream Courses / Department Electives									
B.1	Theory									
	Essentials of E Commerce	3	0	0		40	60	100	3	
	Financial Market & Institutions in India – II (Specialization)	3	0	0		40	60	100	3	
B.2	Practical									
	NA									
C	Multidisciplinary Courses									
	Group Behavior	3	0	0		40	60	100	3	
	Business Ethics	3	0	0		40	60	100	3	
D	Ability Enhancement Courses (AEC)									
	-	-	-	-						
E	Skill Enhancement Courses (SEC)									
	Leadership & Management Skills	0	0	2	1	60	40	100	1	
F	Value Added Courses (VAC)									
	Reasoning and Aptitude Skills	0	0	2	1+1*	60	40	100	1	
G	Summer Internship / Research Project / Dissertation									

Internship								
Total	21	0	4	5+1*				23
Total Teaching Hours	20/24							

DETAILED SYLLABUS FOR FIRST SEMESTER

Code: BCHCCH1101 Principles of Management 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Nature of Management	5
2.	Evolution of Management Thoughts	8
3.	Major Managerial Functions	9
4.	Functions of Management:	9
5.	Recent Trends in Management	9

• **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remembering	DEFINE basic aspect of management thinking and study the role and functions of different managers
CO – 02	Applying	IMPLEMENT different approaches of management thoughts to understand philosophy of management thinking.
CO – 03	Understanding	EXPLAIN the importance of functions of management and their roles & ability to organize various programmes and events
CO - 04	Understanding	ELUCIDATE the relevance of controlling and understanding the importance of decision-making that ultimately benefit the organization through new ideas and increased commitment.
CO – 05	Analyzing	EXAMINE about management of change and to learn about new systems and trends in modern management

• **Detailed Syllabus**

Unit	Contents
1.	Nature of Management
	Meaning & Importance, Functions, Role of Management, Management as an Art, Science, Profession & a Social System, Concept of Management, Administration, Organisation & University of Management
2.	Evolution of Management Thoughts
	Concept of Management Thoughts, Contribution of Frederick Taylor, Elton Mayo, Henry Fayol and Peter Drucker, Indian Management Ethos (Indian) and different styles example (JRD Tata, Dhirubhai Ambani, NR Narayana Murthy, Verghese Kurian)
3.	Major Managerial Functions
	Forecasting : Meaning, Need, Types, Methods, Advantages, Disadvantages, Planning : Meaning, Need, Types, Methods, Advantages, Disadvantages, Organising : Meaning, Concept; Delegation of Authority: Meaning, Importance; Decentralisation : Concepts,

	Meaning & Importance
4.	Functions of Management
	Decision Making: Types, Process, Technique, Directions, Nature & Principles, Motivation: Meaning, Importance, Nature, Principles & Theories, Controlling: Meaning, Needs, Process, Techniques
5	Recent Trends in Management
	Management of Change, Management of Crises, Total Quality of Management (TQM) : Meaning, Merits, Demerits, Stress Management : Principles, Concept, Merits, Knowledge Management : Meaning, Merits & Demerits, Outsourcing : Meaning, Merits, Demerits

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
02	Principles of Management	Harold Koontz , Heinz Weihrich , A. Ramachandra Arysri	McGraw hill companies

Code: BCHCCH1102 Financial Accounting 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Accounting	5
2.	Final Accounts	8
3.	Bank Reconciliation Statements	9
4.	Accounting for Depreciation:	9
5.	Rectification of errors	9

• Course Outcomes: On successful completion of the course the learner will be able to:

CO	Cognitive Abilities	Course Outcomes
CO 01	Understanding	UNDERSTANDING basic concepts of accounting and its process.
CO 02	Applying	APPLY the concept of Journals and Ledger to prepare books and Trial Balance.
CO 03	Analyze	ANALYZE and interpret the BRS to match the balances.
CO 04	Apply	APPLY the concept of Depreciation to assess the exact value of assets.
CO 05	Analyze	ANALYZE the Final Accounts of a business in real time situations.

• Detailed Syllabus

Unit	Contents
1.	Introduction to Accounting

	Definition and Scope, objectives, Accounting concepts, principles and conventions. Classification of accounts, Journalizing transactions, sub division of journal, ledger posting and trial balance. Preparation of Voucher, Accounting Process, Book – Keeping, Users of Accounting Information
2.	Final Accounts:
	Preparation of Trading account, Profit and Loss account, Balance sheet along with adjustment entries.
3.	Bank Reconciliation Statements:
	Meaning, importance and preparation of Bank Reconciliation Statement.
4.	Accounting for Depreciation:
	Meaning, Objectives, Causes, Formula, Methods: (SLM, WDV), Provision for depreciation account.
5	

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Management Concepts and Strategies	J.S. Chandan	Vikas Publishing House Pvt. Ltd.
02	Principles of Management	Harold Koontz , Heinz Weihrich , A. Ramachandra Arysri	McGraw hill companies

Code: BCHCCH1103 Business Economics -I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction and Basic Concepts	7
2.	Consumer Behaviour	8
3.	Demand analysis	9
4.	Supply Analysis	8
5.	Production Analysis	8

- **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	Analyze and think critically about various concepts, terms in Business Economics
CO – 02	Analyze	Classify and compare various complex theories and concepts of Micro economics
CO – 03	Applying	Applying mathematical and statistical analysis methods extracting information of Demand Analysis
CO – 04	Applying	Applying mathematical and statistical analysis methods for interpreting various supply analysis scenarios

CO – 05	Analyze	Analyze economic theories, charts and graphs about Production Analysis
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• **Detailed Syllabus**

Unit	Contents
1.	Introduction and Basic Concepts
	Meaning, Nature, Scope and Importance of Business Economics; Concept of Micro and Macro Economics; Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations ; Basic Concepts: Household, Consumer, Firm, Plant and Industry; Goals of Firms- Economic and Non-Economic
2.	Consumer Behaviour
	Utility: Concept and Types; Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility; Consumer Surplus: Concept and Measurement; Ordinal Approach: Indifference curve, Analysis- Concept, Characteristics, Consumer Equilibrium
3.	Demand analysis
	Concept of Demand; Determinants of Demand; Law of Demand; Elasticity of Demand: Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance, Income Elasticity of Demand-Meaning and Types, Cross Elasticity of Demand-Meaning and Types
4.	Supply Analysis
	Concept of supply; Determinants a of Supply ; Law of supply; Equilibrium of Demand Supply for Price Determination
5	Production Analysis
	Concept of Production Function; Total, Average and Marginal Production; Law of Variable Proportions; Law of Returns to Scale; Economies and Diseconomies of Scale- Internal and External

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press
04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press
05	Intermediate Microeconomics: A Modern Approach	Varian, H.R.	W.W. Norton
06	Microeconomic Theory	Sen, Anindya	Oxford Univ. Press
07	Modern Microeconomics	Koutsoyiannis, A	MacMillan Pres

Code: BCHCCH1104 Business Statistics for Managerial Decision 3 Credits
[LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction of Statistics, Central Tendency	7

2.	Measure of Dispersion	8
3.	Co-relation Analysis	7
4.	Regression Analysis	9
5.	Index Number	8

• **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	to understand the meaning and importance of Statistics in business
CO – 02	Applying	to apply the methods of deviations for the measurement of dispersion
CO – 03	Understanding	to understand the Concept of two variables by Corelation Analysis
CO - 04	Understanding	to understand the Concept of Dependent & Independent variable by using Regression Technique
CO – 05	Applying	to apply the different techniques of Index number

• **Detailed Syllabus**

Unit	Contents
1.	Introduction of Statistics, Central Tendency
	Meaning & Significance of Statistics, Nature & Scope of statistics, Concept of Mean, Median and Mode
2.	Measure of Dispersion
	Meaning and Concept of Dispersion, Reasons of calculation of Mean & Standard Deviation and Methods of calculation & Problem related to Mean deviation & Standard Deviation
3.	Co-relation Analysis
	Meaning of Corelation, Carl-pearsion coefficient of Corelation, Spareman Rank corelation coefficient
4.	Regression Analysis
	Meaning od Corelation analysis, Least Square Method, Regression Coefficient Mehod, Standard Deviation Method, Mixed Problem
5	Index Number
	Meaning and Importance of Index Number, Simple and Chain base index, Fishers, Lapeyres and Bowley's Index Number, Test of Ideal Index Number

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature

			Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing
04	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

Code: BCHCCH1105 Fundamentals of Banking -I 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Evolution of Banking	8
2.	Functions of Bank	9
3.	Procedure for Opening and Operating of Deposit Account	7
4.	Types of Account holders	8
5.	Methods of Remittance	8

- **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO 01	Applying	EXPLAIN the evolution of banking, understanding structure of Indian Banking System.
CO 02	Analyzing	CATEGORISE various functions of Bank and concepts of lending and ratios.
CO 03	Applying	APPLY the concept of Opening and Operating Deposit account.
CO 04	Evaluating	COMPARE the types of Individual and Institutional Account Holders.
CO	Applying	APPLYING various Methods of Remittance in real life situations.

- **Detailed Syllabus**

Unit	Contents
1.	Evolution of Banking
	Meaning, Definition and Origin of 'Bank'; Evolution of Banking in Europe and Asia; Evolution of Banking in India; Structure of Indian Banking System
2.	Functions of Bank
	Primary Functions: Accepting Deposits: Demand Deposits; Time Deposits; Granting Loans and Advances; Secondary Functions: Agency Functions; General Utility Functions; Distribution of Third Party Products, Banc assurance, Mutual Funds, Issuance of Credit Card and Debit Card; Non Fund Based Credit Facilities- Letter of Credit, Bank Guarantee and Deferred Payment. Government Business – Collecting GST, Stamp Duty, Excise Payment, etc. Concepts of Priority and non- priority sector lending Security Based and Purpose Oriented Lending, Bridge Loans, Reserve Ratios- CRR and SLR. Credit Appraisal and Credit Monitoring
3.	Procedure for Opening and Operating of Deposit Account
	Procedure for Opening of Deposit Account: Know Your Customer Norms, (KYC Norms), Application Form, Introduction, and Proof of Residence, Specimen Signature, and Nomination Facility: Their Importance. No Frill Account Procedure for Operating Deposit Account: Pay-in-slip, Withdrawal slip, Issue of Pass Book, (Current, Savings or Recurring Deposit), Issue of Cheque Book, Issue of Fixed Deposit Receipt, Premature encashment of a Fixed Deposit and Loan against Fixed Deposit. Recurring Deposit: Premature encashment and loan against Recurring Deposit. a) Closure of Account, b) Transfer of Account, c) Death Claim Procedure
4.	Types of Account holders
	Types of Account Holders a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Pardahnashin Woman, Non-Resident Account b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts
5	Methods of Remittance
	Demand Draft, Bankers' Cheque; Electronic Funds Transfer (EFT) – Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Procedure of fund transfer through NEFT/ RTGS, Society for Worldwide, Interbank Financial Telecommunication (SWIFT); Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer.

- **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Introduction to Computer Security	Matt Bishop ,	Pearson
02	Computer Organization	G.V. Anjaneyulu	Himalaya Publishing House
03	Fundamentals of Computers	V. Rajaraman	PHI Learning
04	Computer fundamentals	Pradeep K. Sinha	BPB Publications

Code: BCHCCH1106**Fundamentals of Marketing -I 3 Credits [LTP: 3-0-0]**

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Market and Marketing	8
2.	Market Segmentation	8
3.	Marketing Mix	8
4.	Product Mix and Price Mix	8
5.	Place Mix and Promotion Mix	8

• **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO1	Understand	UNDERSTAND the various concepts, terms in marketing and the various company orientations towards the market place
CO2	Apply	APPLY the concept and theories of Segmentation, targeting and positioning to the actual market situations
CO3	Understand	EXPLAIN the concept of marketing mix and DEVELOP the applications for real world market offerings
CO4	Evaluate	EVALUATE various Product Mix and Price Mix of real world market offering
CO5	Evaluate	EVALUATE various Place Mix and Promotion Mix of real world market offering

• **Detailed Syllabus**

Unit	Contents
1.	Introduction to Market and Marketing
	Meaning and Definition of Market; Classification of Markets; Marketing Concept: Traditional and Modern; Importance of Marketing; Functions of Marketing: Buying, Selling, Assembling, Storage, Transportation, Standardization, Grading, Branding, Advertising, Packaging, Risk Bearing, Insurance, Marketing Finance, Market Research and Marketing Information.; Selling vs. Marketing
2.	Market Segmentation, Targeting & Positioning
	Market Segmentation: Introduction, Meaning and Definition, Importance, Limitations;

	Bases for Segmentation. Targeting and Positioning strategies.
3.	Marketing Mix
	Marketing Mix: Introduction, Meaning & Definition; Elements of Marketing Mix- Product, Price, Place and Promotion; Importance of Marketing Mix
4.	Product Mix and Price Mix
	A. Product Mix: Meaning and Definition , Product Line and Product Mix, Product Classification, Product Life Cycle, Factors Considered for Product Management B. Price Mix: Meaning and Definition , Pricing Objectives, Factors Affecting Pricing Decision , Pricing Methods
5	Place Mix and Promotion Mix
	A. Place Mix: Meaning and Definition of Place Mix , Importance , Types of Distribution Channels – consumer goods and Industrial Goods, Factors Influencing selection of Channels B. Promotion Mix: Meaning of Promotion Mix, Elements of Promotion Mix- Personal Selling, Public Relation and Sales Promotion, Factors Affecting Market Promotion Mix, Promotion Techniques or Methods

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education

Code: BCHCCH2107 Computer for Management Lab – I (Excel)s **1 Credits [LTP: 0-0-2]**

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the various Basic functioning of MS Excel
CO – 02	Applying	IMPLEMENT the concept and techniques of Formatting, mail merge to create MS-Word document.
CO – 03	Applying Analyzing	IMPLEMENT various formatting concepts, charts, Data Validation on the workbooks of MS-Excel. EVALUATE various parameters of data using Analysis Tool and Pivot Table.
CO - 04	Analyzing	Analyze interface of MS-PowerPoint, Layouts of Slide and apply them.
CO – 05	Creating	DESIGN a Power-Point Presentation and Report using the concepts of MS-Word MS-Excel.

Syllabus:

Unit No.	Unit Details
1.	Customizing Excel & Basic Functions (5 Hrs)
	<ul style="list-style-type: none">• An overview of the screen, navigation and basic spreadsheet concepts, Shortcut Keys• Customizing the Ribbon, Using and Customizing AutoCorrect, Changing Excel's Default Options• Formatting Cells with Number formats, Font formats, Alignment, Borders, Basic conditional formatting
2.	Word processing using MS Word (5 Hrs)
	<ul style="list-style-type: none">• Understand interface of Microsoft Word• Formatting (Index, Tab, bullet, numbering, etc.)• Adding images, comments, symbols, diagrams• Adding header and footer, Adding, Changing Case, Text Direction, Rearranging Text into Columns, Water mark
3.	Visual representation using MS Excel (New in Excel 2013 / 2016 & 365) (5 Hrs)
	<ul style="list-style-type: none">• New Charts – Tree map & Waterfall• Sunburst, Box and whisker Charts• Combo Charts – Secondary Axis• Adding Slicers Tool • Using Power Map and Power View• Forecast Sheet• Sparklines -Line, Column & Win/ Loss• Using 3-D Map• New Controls in Pivot Table – Field, Items and Sets• Various Time Lines in Pivot Table• Auto complete a data range and list• Quick Analysis Tool• Smart Lookup and manage Store
4.	Data management (5 Hrs)
	<ul style="list-style-type: none">• Mail Merge• Columns text (Tables, pictures, etc.)• Importing and exporting data and files• Creation of Table of Content• Filtering on Text, Numbers & Colors• Sorting Options• Advanced Filters
5.	Project (5 Hrs)
	Developing a small presentation using MS PowerPoint and Report Writing using MS Word

- **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microsoft office Access	Virginia, A	McGraw Hill Education
02	Mastering MS Office: Computer Skill Development- Be future Ready	Kumar, B	V&S Publishers.
03	Microsoft office 2010	Johnson	Pearson Publication

Code: BCHCCH2108 **Human Values & Professional Ethics 1 Credits [LTP: 0-0-2]**

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Study & Analysis of Self	6
2	Emotional Intelligence	4
3	Introduction to Human Values	4
4	Introduction to Professional Ethics	6
5	Life Skills & Value Education	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Understand/ Create	The learner will be able to narrate or create incidences where they have strengthened their self-esteem and assertiveness.
CO II	Understand / Create	The learner will be able to write their own definition of emotions and analyse the past actions when they faced positive and negative emotions.
CO III	Apply/ Analyse	The learner will be able to apply the knowledge of personal beliefs and values to assess the given situation and present their analysis
CO IV	Understand/ Evaluate	The learner will be able to evaluate the situations based on the crisis of professional ethics and present their analysis.
CO V	Understand/ Apply	The learner will be able to apply the concept Life Skills into the process of acquiring education by setting SMART goals.

LIST OF LABS

1.	1.	Self-Esteem & Self Awareness: The process of knowing oneself
1.	2.	Introduction to Personality: Personal Grooming
1.	3.	Self-Assertiveness: Development of Assertive Personality

1.	4.	Analysis of Self with the help of MBTI
1.	5.	Emotional Intelligence: Working on the Components
1.	6.	Introduction to Human Values
1.	7.	Practicing Human Values: Journal Writing & Experience
1.	8.	Professional Ethics: Professional Accountabilities & Professional Success
1.	9.	Governing Ethics & Ethics Dilemma
1.	10.	Life Skills: Story Analysis & Presentation
1.	11.	Goal Setting: Prioritising Short term and Long Term Goals
1.	12.	Time Management: Scheduling & Rescheduling (SMART)

RECOMMENDED BOOKS

S.No	Books /Website links
1	Cornerstone Developing Soft Skills Sherfield, Robert M
2	The Way of the World by William Congreve
3	Human Values and Professional Ethics by Jayshree Sudhesh
4	A foundation course in Human Values and Professional Ethics by R.R.Gaur
5	The Metaphysics of Moral and Ethics by Thomas Kingsmill Abbott Immanuel Kant
6	https://www.youtube.com/watch?v=9LSEBK03CiY&list=PLysZquKdjuWSv87TaE7pByn5TE_e46O2C
7	https://www.youtube.com/watch?v=0jwdgW0fYMA
8	https://www.youtube.com/watch?v=HLp5GzkDRvU&list=PLsh2FvSr3n7doww8dqQ9YIL2G66tWZQz3

DETAILED SYLLABUS FOR SECOND SEMESTER

Code: BCHCCH2101 Cost Accounting-I_3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Basic concept	8
2	Material Control	8
3	Labour Control	8
4	Overheads	8
5	Unit or Output Costing	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Evaluating	Evaluating basic concepts of Cost and Cost sheet
CO – 02	Applying	APPLY the concept of Material and its techniques to control.
CO – 03	Applying	APPLY the concept of Labour and to understand various methods of wage and incentive plan.
CO – 04	Analyze	ANALYZE the Overheads and understand the reasons of Under and Over absorption.
CO – 05	Analyze	ANALYZE the cost sheet by calculating Unit cost.

• Detailed Syllabus

Unit	Contents
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1.	Basic concept
	Concept of Cost, Costing, Cost Accounting & Cost Accountancy , Origin, Objectives and Features of Cost Accounting , Difference between Financial and Cost Accounting, Conceptual analysis of Cost Unit & Cost Centre. Material, Labour and other Expenses, Classification of Cost & Types of Costs
2.	Material Control
	Meaning, Materials and Inventory, Techniques of Material/Inventory Control, Valuation of Inventory, Material Loses
3.	Labour Control
	Direct and Indirect Labour, Treatment of Idle time, Holiday Pay, Overtime etc., in Cost Accounts, Labour Turnover, Methods of wage Payment, Incentive Plans
4.	Overheads
	Meaning and Definitions, Classification of Overheads, Collection, allocation, apportionment and reapportionment of overheads; Under and over absorption – Definition and Reasons
5	Unit or Output Costing
	Unit costing, Preparation of cost sheet and statement of Cost, (including calculation of tender price)

Recommended Study Material

S. No	Title of the Book	Authors	Publication
01	Cost Accounting and Financial Management	MY Khan, PK Jain	McGraw Hill
02	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd
03	Cost Accounting -	Dr. P.C. Tulsian	S. Chand
04	Costing Adviser	P.v.Rathnam , P. Lalitha	Kitab Mahal
05	Cost Accounting – A managerial Emphasis	Emphasis Charles T. Horngren , Srikant M. Datar , Madhav V. Rajan	Pearson
06	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons
07	Cost Accounting	JawaharLalSeema Srivastava	McGraw Hill education
08	Cost Accounting	M.N. Arora	Vikas Publishing House

Code: BCHCCH2102

Business Economics –II

3 Credits [LTP: 3-0-

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Cost and Revenue	8
2.	Pricing Under Perfect Market Conditions	8
3.	Pricing Under Imperfect Market Conditions	9
4.	Factor Pricing	8
5.	Wages	7

• **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	To explain concept and type of cost
CO – 02	Evaluating	Student will learn about equilibrium of firm and industry in short and long run.
CO – 03	Analysing	To compare various market structures under imperfect competition
CO - 04	Analysing	To analyze the implementation of theory of marginal productivity
CO – 05	Analyzing	To analyze and understand the concept of wages.

• **Detailed Syllabus**

Unit	Contents
1.	Cost and Revenue
	Concepts and Types of Cost- Economic Cost and Accounting Cost, Private Cost and Social Cost, Actual Cost and Opportunity Cost, Explicit Cost and Implicit Cost, Incremental Cost and Sunk Cost, Fixed Cost and Variable Cost; Relation between Total Cost, Average Cost and Marginal Cost; Cost Curves in Short run and Long run; Concept of Total Revenue, Average Revenue and Marginal Revenue
2.	Pricing Under Perfect Market Conditions
	Pure Competition: Meaning and Features; Features of Perfect Competition; Price Determination in Perfect Competition; Equilibrium of Firm and Industry in Short Run and Long Run
3.	Pricing Under Imperfect Market Conditions
	Meaning of Imperfect Competition; Monopoly: Features and Equilibrium, Price Discrimination; Monopolistic Competition- Features and Equilibrium; Oligopoly: Concept and Features; Duopoly: Concept and Features; Comparison of Perfect and Imperfect Competition
4.	Factor Pricing
	Marginal Productivity Theory of Distribution; Rent- Meaning, Ricardian Theory of Rent, Modern Theory of Rent, Concept of Quasi Rent
5	Wages
	Meaning and definitions of wages; Types of Wages- Minimum Wages, Money Wages, Real Wages, Subsistence Wages, Fair Wages, Backward Bending Supply Curve of Labor

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microeconomics	B. Douglas Bernheim and Michael D. Whinston	Tata McGraw Hill
02	Microeconomics	Pindyck, R.S. and D.L. Rubinfeld	Pearson Education
03	Principles of Economics	Stiglitz, J.E. and C.E. Walsh	Oxford Univ. Press

04	Microeconomics: Theory and Application	Salvatore, D.L	Oxford Univ. Press
05	Intermediate Microeconomics: A Modern Approach	Varian, H.R.,	W.W. Norton
06	Microeconomic Theory,	Sen, Anindya	Oxford Univ. Press

Code: BCHCCH2103 Operations Research 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Assignment & Transportation	8
2.	Linear Programming Problems (LPP) (for two variables only)	8
3.	Game Theory & Decision Theory	8
4.	Matrices and Determinants (up to order 3 only):	8
5.	PERT / CPM (Program Evaluation Review Technique / Critical Path Method)	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	Analyze the concepts and various applications of Matrices in business and economics
CO – 02	Applying	Applying the theory and modelling of Linear Programming problems and its applications
CO – 03	Applying	UNDERSTAND the concept of correlation and SOLVE the related problems
CO – 04	Applying	UNDERSTAND the concept of regression and SOLVE the related problems
CO – 05	Creating	Creating the concept and utility of Index numbers in economics

• Detailed Syllabus

Unit	Contents
1.	Assignment & Transportation
	Concept of Assignment, Maximize and Minimize problem, Balanced and Unbalanced Problem, Travelling Salesman Problem, Concept of Transportation Problem, North West Corner rule, Least Cost Method, VAM Method, MODI Method and Degeneracy Problem

	(Balanced & Unbalanced)
2.	Linear Programming Problems (LPP) (for two variables only):
	Definition and terms in a LPP; Formulation of LPP; Solution by Graphical method & Simplex Method (Examples and Problems)
3.	Game Theory & Decision Theory
	Concept of Game Theory, two person zero sum game, Pure & Mixed Strategy, Saddle Point, Odoment Method, Law of Dominace, Decision Making under uncertainty, Risk
4.	Matrices and Determinants (up to order 3 only):
	Definition of a Matrix; Types of Matrices; Algebra of Matrices; Determinants; Minors and Co-factors; Adjoint of a Matrix; Inverse of a Matrix; Solution of Linear Equation by Determinants (Cramer's Rule) & Inverse Matrix
5	PERT / CPM (Program Evaluation Reviessw Technique / Critical Path Method)
	Network Diagram, Concept of ES, EF, LS, LF and Concept of Optimistic Time, Most likely time, Pessimistics Time and Concept of Crashing

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Practical Business Mathematic	S. A. Bari	New Literature Publishing Company
02	Mathematics for Commerce	K. Selvakumar	Notion Press
03	Business Mathematics with Applications	Dinesh Khattar& S. R. Arora	S. Chand Publishing
04	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill
05	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd
06	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing
07	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press
08	Financial Mathematics and Its Applications	Ahmad NazriWahidudin	Ventus Publishing House
09	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K	Sultan Chand and Sons
10	Statistical Methods	Gupta S. P	Sultan Chand and Sons

Code: BCHCCH2104 Human Behaviour 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Personality	8
2.	Learning & Motivation	8
3.	Perception	8

4.	Decision Making	8
5.	Attitude, Values and Emotions	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remembering	Define the various concepts and theories of Personality
CO – 02	Understanding	To understand different approaches to learning and motivation and related theories for developing understanding of factors of motivation.
CO – 03	Analyzing	Analyze the concept of perception and its process and how it influences experience.
CO - 04	Creating	To Create application for process of decision making for knowing how to take rational decisions in different situations.
CO – 05	Evaluating	Evaluate varied attitudes, values and emotions. Understanding the interplay of values and emotions in different cultural setups for achieving organizational objectives

• Detailed Syllabus

Unit	Contents
1.	Personality
	Definition, personality determinants, trait theory, type theory, Sheldon's theory , Freud's psychoanalytical theory. Major Personality attributes influencing organizational behavior, Personality-job fit
2.	Learning & Motivation
	Definition, Classical conditioning, instrumental conditioning. Motivation-Meaning, Motivation cycle, Maslow's Theory, Herzberg's Theory, ERG Theory , Theory X and Y, McClelland's Achievement Theory.
3.	Perception
	Difference between perception and sensation, Process, perceptual distortion, attribution theory, Application in organization.
4.	Decision Making
	Meaning, process, Effect of perception on decision making, situations in decision making, Rationality and Bounded rationality
5	Attitude, Values and Emotions
	Meaning, Types of attitude, Cognitive dissonance theory, Measuring the A-B relationships-moderating variables, Self-perception theory.; Values- Definition, types of values, values across cultures ;Emotions - Meaning, emotional labor, felt vs. displayed emotions, emotion dimensions, external constraints on emotions, application of emotions in organizational

context

- **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Organizational Behavior, (1 ed.),	Prasad, L. M.	Sultan Chand and Sons (2015)
02	Organizational Behavior	Gupta, Shashi K and Joshi, Rosy. (2015)	Kalyani Publishers
03	Organizational Behavior, (15 ed.)	Robbins, Stephen, Judge, T. A. and Vohra, N. (2015)	Pearson
04	Understanding Organizational Behavior, (3ed.),	Pareek, Udai (2011)	Oxford University Press
05	Organizational Behavior, (2ed),	Bhattacharyya, Dipak Kumar (2016)	Oxford University Press

Code: BCHCCH2105 Fundamentals of Banking-II_3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Lending Principles and Balance Sheet of a Bank	9
2.	Negotiable Instruments	8
3.	Endorsement	8
4.	Technology in Banking	8
5.	Applications in banking	7

- **Course Outcomes: On successful completion of the course the learner will be able to:**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN Lending Principles with Profitability and Risks. REMEMBER Balance sheet of Bank
CO – 02	Applying	APPLY the concept of Negotiable Instrument in real life situations.
CO – 03	Applying	APPLY the concept of Endorsement and its types for business transactions.
CO - 04	Analyze	ANALYZE the latest Technologies in Banking to smoothen the transactions.
CO – 05	Applying	APPLY the various applications of Banking in current trend of business.

- **Detailed Syllabus**

Unit	Contents
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1.	Lending Principles and Balance Sheet of a Bank
	Safety, Liquidity, Profitability, Diversification of risks and other Principles of Lending, Conflict between Liquidity, Profitability and Safety, Customer assessment through CIBIL and other similar agencies Balance sheet of a bank.
2.	Negotiable Instruments
	Definition, meaning and characteristics of Negotiable instruments Definition, meaning and characteristics of Promissory Note, Bill of Exchange and Cheque. Types of Cheques- Bearer, Order and Crossed Types of Crossing- General and Special. Dishonor of Cheque
3.	Endorsement
	Definition and meaning of Endorsement Types of Endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative. Effects of Endorsement
4.	Technology in Banking
	Role and Uses of Technology in Banking Automated Teller Machine (ATM) – onsite and offsite ATM, Cash Deposit machine, Cheque Deposit machine, Passbook Printing Machine, Note and Coin counting device, Fake currency detector, Credit card, Debit card –Personal Identification Number (PIN) – Use and Safety,
5	Applications in banking
	Mobile Banking – Mobile Banking Applications - BHIM (Bharat Interface for Money) / UPI (Unified Payments Interface), Net Banking , Core Banking Online enquiry and update facility, Home Banking- Corporate and Personal. Precautions in using Technology in Banking Current Trends in Banking Technology

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Fundamentals of Modern Banking	Majumdar N. C.,	New Central Book Agency (P) Ltd., New Delhi.
02	Principles of Banking	Arondekar A.M. & Others	Macmillan India Pvt. Ltd.
03	Principles & Practices of Banking	Srinivasan D. & Others,	Macmillan India Pvt. Ltd.
04	Banking and Insurance	Agarwal O.P., (4th Edition, 2017)	Himalaya Publishing House
05	Banking Principles and Operations	Gopinath M. N.,(1st Edition, 2008),	Snow White Publications Pvt. Ltd, Mumbai
06	Banking - Theory, Law and Practice’, (21st Revised Edition)	Gordon E. & Natarajan K.,	Himalaya Publishing House.
07	E-Indian Banking in Electronic Era”	Kaptan S S & Choubey N S	Sarup& Sons, New Delhi 2003.
08	“Management of Banking and Financial Services”	Padmalatha Suresh, Justin Paul Second Edition, 2013	Dorling Kindersley (Pearson)

Code: BCHCCH2106 Fundamentals of Marketing-II 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time required for the unit (Hours)
1.	Salesmanship	8
2.	Process of Selling	8
3.	Rural Marketing	8
4.	Recent Trends in Marketing	8
5.	E- Marketing	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	EXPLAIN the concept of Salesmanship which is a vital aspect of marketing and UNDERSTAND the salesmanship as an art, science and a profession
CO – 02	Applying	APPLY the concept and psychology of Salesmanship and get a knowhow of skills in the field of marketing by using various techniques of salesmanship.
CO – 03	Evaluate	UNDERSTAND Rural Marketing and EVALUATE the Challenges and Opportunities in Rural Marketing in today's context.
CO – 04	Evaluate	UNDERSTAND the concepts and EVALUATE recent trends in marketing such as Green marketing, digital marketing, etc.
CO – 05	Evaluate	EVALUATE the concept, challenges and importance of E-marketing.

Detailed Syllabus:

Unit	Contents
1.	Salesmanship
	Meaning and Definition of Salesmanship, Features of Salesmanship, Scope of Salesmanship, Modern Concept of Salesmanship, Utility of Salesmanship, Elements of Salesmanship, Salesmanship : Arts or Science, Salesmanship – a Profession, Qualities of Salesman
2.	Process of Selling
	Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action, Stages in Process of Selling – Pre-Sale Preparations , Prospecting , Pre-Approach,

	Approach , Sales Presentation , Handling of Objections, Close , After Sales Follow-up.
3.	Rural Marketing
	Rural Marketing, Introduction, Definition of Rural Marketing, Features of Rural Marketing, Importance of Rural Marketing, Present Scenario of Rural Market, Challenges and Opportunities in Rural Marketing.
4.	Recent Trends in Marketing
	Digital Marketing , Green Marketing , Niche Marketing, Omni channel Marketing, Influencer Marketing , Relationship Marketing & Meta Marketing.
5	E- Marketing
	E-marketing, Social Media Marketing- Challenges and Opportunities

- **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Marketing Management	Philip Kotler	Pearson Publication
02	Marketing Management	Rajan Saxena	McGraw Hill Education
03	Principles of Marketing	Philip Kotler & Gary Armstrong	Pearson Publication
04	Sales & Distribution Management	Tapan K Panda	Oxford Publication
05	Advertising Management	Rajiv Batra	Pearson Publication
06	Retail Management	Swapna Pradhan	McGraw Hill Publication
07	Retail Management	Gibson Vedamani	Jayco Publication
08	Marketing Management	V. S. Ramaswamy & S. Namakumari	Macmillan Publication
09	Supply Chain Management	Sunil Chopra, Peter Meindl & D. V. Karla	Pearson Publication

Code: BCHCCH2107 Tally & Computer - Based Accounting 1Credits [LTP: 0-0-2]

Course Outcomes: On successful completion of the course, the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	Articulate the various basic concepts and Implement the configurations of Tally
CO2	Evaluating	Examine the different types of account information, inventory information and Implement these details in voucher generation

CO3	Creating	Implement various operations of TDS
CO4	Evaluating	Create various reports related to payroll.
CO5	Creating	Evaluate various operations of GST.

Syllabus:

Unit	Contents
1.	Basic Configuration of Tally (5 Hrs)
	<ul style="list-style-type: none"> How to Select company, How to Shut company, How to Create company How to Alter company, How to apply Security control, How to Change tally vault, How to Split company data, How to take Back up How to Restore Back up, How to use Tally audit features, How to fill up Country details, How to change Style of dates, How to Configuration of numbers, How to use Other options, Loading A Company, How to Select company, How to change Company name How to set Financial year How to prepare Invoice / orders entry, How to take Printing, How to send E- mailing, How to do Data configuration How to use Accounting features, How to use Inventory features
2.	Account Information, Inventory Information (5 Hrs)
	<ul style="list-style-type: none"> Voucher Entry: Accounting Vouchers – Inventory Vouchers – Display of Vouchers – Alteration of Voucher – Cancellation of Voucher – Deletion of Voucher – Adding/Inserting Vouchers
3.	Advanced Accounting Features(5 Hrs)
	<ul style="list-style-type: none"> How to create cost categories & Cost Centers How to do Bank Reconciliation, What is TDS Process, How to prepare and Issue of TDS Certificate Cost Centre & Category: Enabling Cost Centre Feature – Enabling Feature In Masters – Entry Cost Centre Details In Vouchers – Display of Cost Centre Reports – Printing Cost Centre Reports – Cost Category Enabling, Entry And Reports.
4.	Introduction to Payroll & Display of Reports(5 Hrs)
	<ul style="list-style-type: none"> Payroll: Enabling Payroll – Creation of Masters – Payroll Entries – Display of Payroll Reports – Printing Payroll Reports
5.	GST (5 Hrs)
	<ul style="list-style-type: none"> Goods and Service Tax (GST): GST Concepts – Enabling GST – Configuring Master with GST Details - GST Vouchers- Inward Supplies, Outward Supplies, Others - GST Reports - Printing, Exporting.

References

1. Satish K Batra, Kazmi SHH, Consumer Behaviour – Text and cases, Excel Books,
2. Leon G. Shiffman, Leslie Lazer Kanuk, Consumer Behaviour, 9th ed., PHI,
3. Louden and Bitta, Comsumer Behaviour – Concepts and Applications, McGraw Hill Inc,
4. Margaret Craig – Lee, Sally Joy, Beverly Browne, Consumer Behaviour, John Wiley and Sons,
5. James F. Engel, Roger D. Blackwell, Paul W. Miniard, Consumer Behaviour, Harcourt Brace College Publishers, John C. Mower, Consumer Behaviour, Macmillan Publishing

Code: BCHCCH2108**Communication Skills -I 1 Credits [LTP: 0-0-2]****OUTLINE OF THE COURSE**

UNIT NO.	UNIT NAME	HOURS
1	Intrapersonal/Interpersonal Skills	6
2	Reading Skills	4
3	Writing Skills	6
4	Listening Skills	4
5	Speaking Skills	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Evaluate/Create	The learner will Assess barriers to effective interpersonal communication and design appropriate strategies to resolve these issues.
CO II	Evaluate/Apply	Identify and produce summaries that include correctly written introductory sentences and accurate paraphrases of the main ideas and key details.
CO III	Analyse/Create	The learner will Develop and expand Writing Skills through controlled and guided activities.
CO IV	Evaluate/ Apply	The learner will Discriminate between different types of listening habits and interpret the meaning of speeches to practice effective listening.
CO V	Analyse/Apply	The learner will Develop, practice and acquire the skills necessary to deliver effective speech with clarity and impact.

LIST OF LABS

1.	1.	Self – Awareness & Self-Introduction
1.	2.	Goal Setting: Ambition induced, interest induced or environment conditioned
1.	3.	Cultivating Conversational Skills
1.	4.	Role Plays : Selection of varied plots, characters & settings
1.	5.	Reading skills I: Newspaper Reading & General Article Reading
1.	6.	Writing Skills I: Summary Writing
1.	7.	Understanding and Applying Vocabulary
1.	8.	Listening Skills I: Types and practice by analysing situational listening

1.	9.	Speaking Skills I: JAM
10.		PowerPoint Presentation Skills-I
11.		Telephonic Etiquettes and Communication
12.		Recognizing, understanding and applying communication style (Verbal/Non-Verbal)

RECOMMENDED BOOKS

S.N	Books /Website links
1	Communication Techniques Padmasree,N
2	Hand Book of Practical Communication Skills Wright, Chrissie
3	Speaking and Writing for Effective Business Communication Soundararaj, Francis
4	A Course in Phonetics and Spoken English Sethi, J.
5	A Course in Listening and Speaking 1 Sasikumar,V
6	https://www.youtube.com/watch?v=HANw168huqA
7	https://www.youtube.com/watch?v=Fsr4yrSAIAQ
8	https://www.youtube.com/watch?v=Sg7Q_dC_fwU&list=PLPuC5CMHiqmuzq_KQ4aw0V9Q7xJY6aezb

DETAILED SYLLABUS FOR THIRD SEMESTER

Code BCHCCH3101 Management Accounting 3 Credits [LTP: 3-0-0]

• OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time Required in (Hours)
1.	Introduction of Management Accounting	8
2.	Activity Based Costing	8
3.	Marginal Costing	8
4.	Budget & Budgetary control	8
5.	ANALYSIS OF VARIANCES	8
	TOTAL	40

• COURSEOUTCOME

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	To Analyze the concept and meaning of management accounting.
CO – 02	Evaluate	To evaluate different methods of analysis and classification of various ratios and its application.
CO – 03	Applying	To calculate contribution and breakeven point to reach profitability level of any business.

1.	Contract Costing	8
2.	Operating costing	8
3.	Process costing	8
4.	Reconciliation statement	8
5.	Marginal Costing	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO – 01	Applying	To apply the rules of accounting in contract costing.
CO – 02	Applying	To apply the concept of accounting in service industry
CO – 03	Calculating	To calculate the cost of different processes in production.
CO – 04	Analyze	To analyse the variances in standard cost and actual cost.
CO – 05	Analyze	To analyse the cost in reference to fixed and variable cost in order to maximise the profit.

• Detailed Syllabus

Unit	Contents
1.	Contract Costing
	Meaning and features of contract costing. Importance of contract costing, Preparation of Contract account and contractee account. Determination of Profit or loss on contracts. Accounting for completed contracts, incomplete contracts and contracts nearly completion. certified and uncertified work, adjustment of work in progress in balance sheet.
2.	Operating costing
	Meaning and importance of operating costing, determination of operating cost, calculation of cost in transport business- differences in absolute ton km and commercial ton km, objectives of transport costing. calculation of cost in hotel business and hospital business..
3.	Process costing
	Meaning and features of Process Costing, General principles of preparing process accounts, Treatment of Normal and Abnormal wastage in Process Accounts, preparation of process stock accounts, Inter - process Profit. accounting of joint products and by products.
4.	Reconciliation statement
	Causes of differences in profits of cost accounts and financial accounts. Need of

	reconciliation statement, procedure of reconciliation of results of cost and financial accounts. Memorandum reconciliation account
5	Marginal Costing
	Meaning, Concept, Significance and Limitation of Marginal Costing as well as BEP Analysis and Problem Related to Managerial Decision

- **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Cost Accounting and Financial Management	MY Khan, PK Jain	McGraw Hill
02	Cost accounting Theory and practice	Bhabatosh Banerjee	PHL Learning Pvt. Ltd
03	Cost Accounting -	Dr. P.C. Tulsian	S. Chand
04	Costing Adviser	P.v.Rathnam , P. Lalitha	KitabMahal
05	Cost Accounting – A managerial Emphasis	Emphasis Charles T. Horngren , Srikant M. Datar , Madhav V. Rajan	Pearson
06	Advanced Cost and Management Accounting	V. K. saxena , C. D. Vashist	Sultan Chand & Sons
07	Cost Accounting	JawaharLalSeema Srivastava	McGraw Hill education
08	Cost Accounting	M.N. Arora	Vikas Publishing House

Code: BCHCCH3103

BUSINESS LAW

3 Credits [LTP: 3-0-0]

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	To explain the concept of contract, performance of contract and breach of contract.
CO2	Applying	To understand the provisions of special contracts and The sale of goods Act.
CO3	Applying	To Apply to rules of agency, bailment and pledge contracts.
CO4	Analyzing	To Analyze the legal rules regarding preparation and breach of contract

		of sale.
CO5	Analyzing	To develop understanding of partnership business.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	The Indian Contract Act-I	Meaning and characteristics of Agreement & Contract <ul style="list-style-type: none"> ● Offer, acceptance ● free consent and consideration ● capacity to contract 	<ul style="list-style-type: none"> ● To understand the concept of law and contract and to know the procedure of formation of contract.
2	The Indian Contract Act-II	Possibility of performance <ul style="list-style-type: none"> ● Agreements declared void ● Discharge of contract ● Remedies for breach of contract 	<ul style="list-style-type: none"> ● To understand the methods of performance of contract and discharge of contract.
3	Special contracts	<ul style="list-style-type: none"> ● Contract of bailment ● Contracts of pledge ● Contracts of agency 	<ul style="list-style-type: none"> ● To understand the special kinds of contracts provided in The Indian contract Act 1872
4	The sale goods Act	<ul style="list-style-type: none"> ● Meaning of sale and goods ● Essentials of contract of sale ● Conditions & Warranties ● Rights of unpaid seller ● Remedies for breach of contract 	<ul style="list-style-type: none"> ● To understand the process of preparation of contract of sale of goods to performance of contract of sale.
5	The Partnership Act 1932	<ul style="list-style-type: none"> ● Meaning & Nature of Partnership ● Rights & Duties of partners ● Registration of partnership firm, ● Dissolution of partnership firm. 	To understand the meaning and nature of partnership contracts, rights and duties of partners and the procedure of dissolution of partnership firms.

- Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Law	Dr. Avtar Singh	Eastern Book Company	New Delhi
2	Legal aspects of business	Dr. N. D. Kapoor	Central Law Publication	Agra
3	Regulatory framework of Indian Business	Dr. R. L. Naulakha	RBD Publications	Jaipur
4	Business Law	P. C. Tulsian	Tata Mc Graw	New Delhi

Code: BCHCCH3104 Research Methodology 3 Credits [LTP: 3-0-0]

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Research Methodology and Research Problem	8
2.	Research Design and Research Sampling	8
3.	Methods of Data Collection and Processing and Analysis of Data	8
4.	Interpretation and Report Writing	8
5.	Research Paper Writing	8

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1	Develop	To develop an understanding of the right approach of Research Methodology and its role in Business.
CO2	Understanding	To develop an understanding of the basic framework of the identification of various sources of information for data collection.
CO3	Design	To develop an understanding of various Designs, Tools and Techniques of Research Study.
CO4	Writing	To enable the students in conducting Research work and write Research Paper and Research Project Report.

Unit	Unit Title	Contents
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No.		
1	Introduction to Research Methodology and Research Problem	<p>1. Introduction to Research-</p> <ul style="list-style-type: none"> • Objectives of Research, • Motivations in Research, • Types of Research, • Research Approaches, • Significance of Research, • Research Process, • Criteria of Good Research, • Challenges before Researchers in India. • Meaning of Research Methodology. • Concept of Research Problem, • Selecting the Research Problem, • Techniques involved in defining Research Problem, Formulation of Research Hypothesis and its importance
2	Research Design and Research Sampling	<p>1. Research Design</p> <ul style="list-style-type: none"> • Meaning of Research Design, • Need for Research Design, • Features of a Good Design, • Types of Research Design • Concept of Research Sampling, • Steps in Sampling Design, • Types of Sampling, • Determination of Sampling Size
3	Methods of Data Collection and Processing and Analysis of Data	<p>1. Collection of Primary Data-</p> <ul style="list-style-type: none"> • Meaning and definition of Primary Data, Advantages and Limitations of Primary Data, Methods of Collecting Primary Data • Observation Method, • Interview Method, • Questionnaire Method, • Scheduling/ Schedule Method • Other Methods <p>Collection of Secondary Data-</p> <ul style="list-style-type: none"> • Meaning and definition of Secondary Data, Advantages and Limitations of Secondary Data, Sources of collecting Secondary Data <p>Data Processing –</p> <ul style="list-style-type: none"> • Editing, Codification, Classification, • Tabulation, Scaling & Measurement <p>Data Analysis-</p> <ul style="list-style-type: none"> • Meaning of Data Analysis, Need of Data Analysis, Methods of Data Analysis

		<p>Central Tendency</p> <ul style="list-style-type: none"> • Mean, Median, Mode, Mean Deviation, Standard Deviation <p>Testing of Hypothesis-</p> <ul style="list-style-type: none"> • Parametric Test (Z, t, F Test) • Chi-square Analysis, Analysis of Variance (one way & two way)
4	Interpretation and Report Writing	<p>Interpretation-</p> <p>Meaning of Interpretation, Need of Interpretation, Techniques of Interpretation, Precaution in Interpretation</p> <p>Report Writing –</p> <p>Significance of Report Writing, Steps in Writing Report, The layout of the Research Report</p>
5	Research Paper Writing–	<p>Research Paper Writing–</p> <p>Meaning of Research Paper, Structure of Research paper, Referencing Styles, Ethics in Report Writing and Research Paper Writing</p> <p>Non-Parametric Test-</p> <p>Sign Test, Run Test, Wilcoxon Mann Whitney (U) Test</p>

Suggested references

Sr. No.	Title of the Book	Author/s	Publication
1	Business Research Methods	Donald Cooper & Pamela Schindler	TMGH
2	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press
3	Research Methodology: Methods and Techniques	K. C.Kothari	New Age International Publication
4	Business Research Methodology.–	J. K. Sachdeva	Himalaya Publication)
5	Research Methodology	Dr. Prasant Sarangi	Taxmann's
6	Business Research Methodology	D. K. Sharma & A. K. Gupta	Delhi
7	Research methodology in Management	Arya P.P.and Pal, Yesh	Deep and Deep Publication, Delhi.

OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time Required in (Hours)
1.	Introduction and Determinants of Consumer Behaviour	8
2.	Consumer Decision Making Process	8
3.	Basics to Sales Management & its Organization	8
4.	Training, Managing & Motivating the Sales Force	8
5.	Training, Managing & Motivating the Sales Force	8
	TOTAL	40

COURSE OUTCOME

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	To Have Adequate Understanding of Consumer Behaviour, its scope, objectives, opportunities and its challenges.
CO – 02	Evaluate	To evaluate the likes and dislikes of the consumer, extensive consumer research studies are being conducted.
CO – 03	Understanding	To help students develop an understanding towards Strategy building & its effectiveness.
CO – 04	Applying	To find out alternatives for Dynamic organization to ensure their success in highly competitive sales environment.
CO – 05	Creating	To Create Design Thinking approach to explore opportunities while combating against challenges in highly competitive Sales environment.

Detailed Syllabus

Unit	Contents
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1.	Introduction and Determinants of Consumer behaviour
	<ul style="list-style-type: none"> • Basics: Meaning of Customers & Consumers, Consumer Roles, Consumerism De-marketing. • Culture & Sub- Culture: Meaning, Characteristics &Relevance to Marketing Decisions. • Social Class: Meaning, Measurement, Effect on Lifestyles. Social Groups: Meaning & Group Properties &Reference Groups. • Family: Family Life Cycle & Purchasing Decisions. Marketing Mix: Influence of marketing mix variables. Personality& Self Concept: Meaning of Personality, Influence on Purchase Decisions. • Motivation & Involvement: Types of Buying Motives, Motive Hierarchy, Dimensions of Involvement. • Learning & Memory: Meaning & Principal Elements of Learning, Characteristics of Memory Systems, Recalll.
2.	Attitude and consumer behavior
	<ul style="list-style-type: none"> • Meaning of attitude, nature and characteristics of attitude, types of attitude, learning of attitude, sources of influence on attitude formation, Model of attitude- Tri component attitude model, multi attribute attitude model, Consumer decision making process: - Introduction, levels of consumer decision, consumer information processing model, Hierarchy of effects
3.	Consumer Decision Making Process
	<p>Problem Recognition: Types of consumer decisions, types of Problem Recognition, Utilizing problem recognition information Search & Evaluation: Types of information, Sources of Information Search, Search, Experience and Credence Aspects - Marketing Implications Situational Influences on Purchase Decisions Purchasing Process: Why do people shop?</p> <p>Store & Non-store Purchasing Processes, Purchasing Patterns.</p> <p>Post-purchase Evaluation &Behaviour: Consumer Satisfaction, Dissatisfaction, Customer Delight, Consumer, Complaint Behavior, Post- Purchase Dissonance.</p>
4.	Basics to Sales Management & its Organization
	<p>Sales Management: Definition and meaning, Objectives, Sales Research, Sales Forecasting methods, Sales Planning and control: Goal setting, Performance measurement, diagnosis and corrective actions.</p>

Sales Organization: Need for Sales Organizations, their structure, Sales Managers Functions and responsibilities, Planning for major customers and sales Budget, Specific Characteristics of a successful salesman.

5. Training, Managing & Motivating the Sales Force

Recruiting, Selection and Training of Sales force: Procedures and criteria extensively used as selection recruiting and testing sales ability.

Sales Force Job Analysis and Description Areas of sales Training: Company Specific Knowledge, product knowledge Industry and Market Knowledge.

Customers and technology – Relationship Selling Process and Customer education. Value added Selling.

Motivating the Sales Team: Motivation Programs – Sales Meetings, Sales Contests, Sales Compensating, (Monetary compensation, incentive programs as motivators, Non- Monetary compensation – fine tuning of compensation package. Supervising,

• Suggested References:

S. No	Title of the Book	Authors	Publication
01	Consumer Behavior & Sales Management	Still, Cundiff Govoni,	Pearson Education, New Delhi/Mumbai
02	Consumer Behavior & Sales Management	Havaldar Cavale	TMGH, Pune
03	Consumer behavior & Sales Management	SL Gupta	Excel books, Pune

OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time Required in (Hours)
1.	Introduction of Indian Banking Industry	8
2.	Central Banking	8
3.	Private Banking	8
4.	Public Sector Banking	8
5.	Regional Rural Banks	8
	TOTAL	40

- COURSE OUTCOME**

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	To provide the knowledge about Indian Banking System.
CO – 02	Evaluate	To create the awareness about the role of banking in economic development.
CO – 03	Understanding	To provide the knowledge about working of Central Banking in India.
CO – 04	Applying	To know the functioning of private and public sector banking in India.
CO – 05	Creating	To provide the knowledge about Regional Rural banks.

Unit	Contents
1.	Introduction of Indian Banking Industry
	Evolution of Banking in India, Structure of Banking in India, Role of Banking in Economic growth and Development, Challenges before Banking in India, Recent trends in Banking Industry in India, Impact of COVID-19 on Banking Sector in India
2.	Central Banking
	Definition of ‘Central Banking’, Evolution of Reserve Bank of India, Functions of Reserve Bank of India, Present currency system in India, Understanding of concepts : Bank Rate, Cash Reserve Ratio(C.R.R.), Statutory Liquidity Ratio (S.L.R.), Repo Rate – Reverse Repo Rate
3.	Private Banking
	Meaning and features of Private Banking, Classification of Private Banking : Indian Private Banks – Old and New, Foreign Banks, Role of Private Banking in Economic Development, Performance of Private Banks in India, Challenges before Private Sector Banks in India
4.	Public Sector Banking
	Definition and Features of Public Sector Banks, Classification of Public Sector Banks, State

	Bank of India – Evolution, Functions and Performance, Nationalized Banks – Social control over banks, Meaning of Nationalisation, Arguments for and against Nationalization – Merger of the Banks, Lead Bank Scheme, Challenges before Public Sector Banks in India
5	Regional Rural Banks
	Reasons for establishment of Regional Rural Banks (RRBS), meaning of RRBs, Difference between RRBs & Commercial banks, Objectives of RRBs, organization & management of RRBs, Functions of RRBs, Progress, Performance & Problems of RRBs

References:

1. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
2. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
3. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
4. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.
5. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
6. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
7. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
8. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
9. Trivedi I.V. and JatanaRenu (2010), 'Indian Banking System', RBSA Publisher.
10. 'Report on Trend and Progress of Banking in India' 2017-18, 2018-19, 2019-20- Reserve Bank of India

Code BCHCCH3101 Management Accounting 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE:

Unit No.	Title of the unit	Time Required in (Hours)
1.	Introduction of Management Accounting	8
2.	Activity Based Costing	8
3.	Marginal Costing	8
4.	Budget & Budgetary control	8
5.	ANALYSIS OF VARIANCES	8
	TOTAL	40

COURSE OUTCOME

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyzing	To Analyze the concept and meaning of management accounting.

CO – 02	Evaluate	To evaluate different methods of analysis and classification of various ratios and its application.
CO – 03	Applying	To calculate contribution and breakeven point to reach profitability level of any business.
CO – 04	Applying	To learn how to make various types of budgets as per need and requirement of business.
CO – 05	Creating	To calculate material and labor variance for analyzing the concept of sales, profit and cost.

• Detailed Syllabus

Unit	Contents
1.	Introduction of Management Accounting
	Management Accounting- Definition, Objectives, Scope, Functions, Advantages, Limitations. Distinction between Financial Accounting and Management Accounting. Distinction between Cost Accounting and Management Accounting.
2.	Activity Based Costing
	Concept, Characteristics, Objectives, Elements of ABC, Various Stages in ABC, Determination of cost each activity.
3.	Marginal Costing
	Marginal Costing- Meaning, definition of marginal cost and marginal costing, Advantages And limitations of marginal costing, Contribution, Profit volume ratio (P/V Ratio), Break Even Point (BEP), Margin of Safety, Problems on contribution, P/V Ratio, BEP and MOS.
4.	Budget & Budgetary control
	Budget and budgetary Control- Meaning, Definition, Nature of budget and budgetary control, Types of budget- as per time, functions and variability, Objectives of budget and budgetary control, Steps in budgetary control, advantages and disadvantages of budget. Practical Problems based on Cash Budget and Flexible Budget.
5.	ANALYSIS OF VARIANCES
	Material Variance: MCV,MPV,MUV,MMV,MYV; Labour variance : LCV,LRP,LTV,LITV, LYV, LMV.

• Suggested References:

S. No	Title of the Book	Authors	Publication
01	Management Accounting	L.M.Pandey	Vikas Publishing House
02	Management Accounting	S. K.R. Paul	New Book Central Agency

Code BCHCCH1101**Business Law****3 Credits [LTP: 3-0-0]****Course Outcomes:**

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	To explain the concept of contract, performance of contract and breach of contract.
CO2	Applying	To understand the provisions of special contracts and The sale of goods Act.
CO3	Applying	To Apply to rules of agency, bailment and pledge contracts.
CO4	Analyzing	To Analyze the legal rules regarding preparation and breach of contract of sale.
CO5	Analyzing	To develop understanding of partnership business.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	The Indian Contract Act-I	Meaning and characteristics of Agreement & Contract <ul style="list-style-type: none"> ● Offer, acceptance ● free consent and consideration ● capacity to contract 	<ul style="list-style-type: none"> ● To understand the concept of law and contract and to know the procedure of formation of contract.
2	The Indian Contract Act-II	Possibility of performance <ul style="list-style-type: none"> ● Agreements declared void ● Discharge of contract ● Remedies for breach of contract 	<ul style="list-style-type: none"> ● To understand the methods of performance of contract and discharge of contract.
3	Special contracts	<ul style="list-style-type: none"> ● Contract of bailment ● Contracts of pledge ● Contracts of agency 	<ul style="list-style-type: none"> ● To understand the special kinds of contracts provided in The Indian contract Act 1872

4	The sale goods Act	<ul style="list-style-type: none"> ● Meaning of sale and goods ● Essentials of contract of sale ● Conditions & Warranties ● Rights of unpaid seller ● Remedies for breach of contract 	<ul style="list-style-type: none"> ● To understand the process of preparation of contract of sale of goods to performance of contract of sale.
5	The Partnership Act 1932	<ul style="list-style-type: none"> ● Meaning & Nature of Partnership ● Rights & Duties of partners ● Registration of partnership firm, ● Dissolution of partnership firm. 	To understand the meaning and nature of partnership contracts, rights and duties of partners and the procedure of dissolution of partnership firms.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Business Law	Dr. Avtar Singh	Eastern Book Company	New Delhi
2	Legal aspects of business	Dr. N. D. Kapoor	Central Law Publication	Agra
3	Regulatory framework of Indian Business	Dr. R. L. Naulakha	RBD Publications	Jaipur
4	Business Law	P. C. Tulsian	Tata Mc Graw	New Delhi

Code BCHCCH1101 **Statistics for Management Lab** **1 Credits [LTP: 0-0-2]**

Course Objectives:

1. To develop understanding of practical aspects of statistics.
2. To understand the development of statistical tables using softwares.

Course Content

- 1) Preparation of frequency table by using exclusive and inclusive method of classification for continuous/discrete variable.
- 2) Tabulation of Data
- 3) Graphical representation of data by:
 - (i) Histogram (ii) Frequency polygon
 - (iii) Curve (iv) Ogives
- 4) Diagrammatic representation of data by:
 - (i) Simple Bar, Sub-divided Bar and Multiple Bar diagrams.
 - (ii) Squares, Circles and Pie-diagrams.
- 5) Determination of Mean, Median, Mode, Quartiles.
- 6) Computation of:
 - (i) Range, Standard deviation, Mean deviation, Quartile deviation and Coefficient of variation.
 - (ii) Combined mean and combined standard deviation.
- 7) Computation of first four moments, Measures of Skewness and kurtosis.
- 8) Fitting of the following curves by the method of least squares:
 - (i) Straight line (ii) Parabola
- 9) Computation of coefficients of correlation and rank correlation.
- 10) Fitting of regression lines.
- 11) Testing of independence of attributes.
- 12) Yule's coefficient of association for attributes

Suggested Readings:

- 1) Gupta, S. C., & Kapoor, V. K. (2003). *Fundamental of Mathematical Statistics (7 ed)*, New Delhi, Sultan Chand & Sons.
- 2) Gupta, S. C. (2017). *Fundamentals of statistics (7 ed)*, Delhi, Himalaya Publishing House.
- 3) Freund, J. E. (2004). *Modern Elementary Statistics (12 ed)*, New Jersey, Pearson Prentice Hall.

Suggested E-Learning Material

1. Courses, C. (2018, February 8). *Crash Course*. Retrieved March 2019, from Mean, median and Mode: Measures of Central Tendency: <https://www.youtube.com/watch?v=kn83BA7cRNM>
2. toppr. (2016). *Measures of Dispersion*. Retrieved from toppr: <https://www.toppr.com/...and-statistics/measures...dispersion/measure-of-dispersion/>

Code BCHCCH1101

Professional Skills – I

1 Credits [LTP: 0-0-2]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Professional Attitude & Approach	4
2	Professional Writing-I	6
3	Presentation Skills: Structure Study	4
4	Interview Skills & Group Discussion	6
5	Negotiation Skills & Time Management	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Analyse/ Create	The learner will be able to Compare the professional and personal approach towards any task and demonstrate their understanding by displaying professional attitude in the assigned tasks.
CO II	Understand/Apply	The learner will be able to Choose appropriate formal elements of specific genres of organizational communication to be used in formal e-mails and resume building.
CO III	Understand/Create	The learner will be able to Design a clear and fluent demonstrative, informative, and persuasive presentation and enlarge their vocabulary by keeping a vocabulary journal.
CO IV	Evaluate/Apply	The learner will be able to Demonstrate preparedness for any type of interview from classic one-on-one interview to panel

		interviews and Group Discussion.
CO V	Understand/Apply	The learner will be able to Construct principled negotiations that result in wise agreements and achieve win-win outcomes.

LIST OF LABS

Professional & Ethical Approaches : Degree of adherence, Business world & meeting deadlines
Job Hunting and Networking: LinkedIn & Components of an Ad
Role Play on Professional Accomplishments (Business Cards)
Professional Writing-I: Professional Email Writing
Problem Solving
Resume Building-I: Difference between C.V. & Resume, formats, points to cover, practice sessions
Presentation Skills: format & structure of presentations, using tools & techniques
Job Interviews I: Preparation and Presentation
Advanced Group Discussion – I
Behavior at Workplace
Positive Mindset at Workplace
Professional Code of Ethics & Effective Time Management

RECOMMENDED BOOKS

S.No	Books /Website links
1	Personality development and soft skills Mitra, Barun K .
2	Communicative English For Engineers and Professionals Bhatnagar, Nitin
3	Professional Communication Koneru, Aruna
4	Professional Communication Tyagi, Kavita
5	Communication Techniques Padmasree,N
6	https://www.youtube.com/watch?v=URtdGiutVew&list=PLzf4HHlsQFwJDQsBYo7WG0bTNEiU6xCYf
7	https://www.youtube.com/watch?v=6Gp2x-Q6jc8&list=PLLy_2iUCG87DsAOykHzkgj10XqGgPmyY4P
8	https://www.youtube.com/watch?v=45uNWLmAZR8

DETAILED SYLLABUS FOR FOURTH SEMESTER**Code BCHCCH1101****Company Law****3 Credits [LTP:****COMPANY LAW****Course Objective:**

The Company Law course enables a student to understand the basic conceptual framework of formation of company and management of company. This course enables a student to various legal formalities for establishment of a company. This course gives knowledge about important documents of a company like Memorandum of Association, Articles of Association and Prospectus. This course enables the students to understand the procedure of winding up of a company.

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	To explain the concept of separate legal existence of a company and lifting up of the corporate veil.
CO2	Applying	To understand the provisions of formation and incorporation stage.
CO3	Applying	To apply the provisions mentioned in Memorandum of Association, Articles of Association and Prospectus.
CO4	Analyzing	To Analyzing the rules regarding appointment of directors and conduction of AGM & EGM
CO5	Analyzing	To Analyzing the provisions regarding dissolution and winding up of companies.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	The Company: Meaning & Nature	Meaning and importance of company. • Characteristics of company. • Types of company • Lifting up of corporate veil	• To understand the concept of law and contract and to know the procedure of formation of contract.
2	Formation of company	• Promoters: Meaning, Position and duties • Formation of company • Registration stage of	• To understand the procedure of establishment of a public limited company.

		<ul style="list-style-type: none"> company Incorporation of company 	
3	Documents of Company	<ul style="list-style-type: none"> Memorandum of Association: Importance and contents Articles of Association: Importance and Contents Prospectus: Objectives and contents. 	<ul style="list-style-type: none"> To understand the preparation of documents for establishment of company.
4	Management companies	<ul style="list-style-type: none"> Directors- Meaning, legal position and powers of directors. Appointment of directors Basics of company meetings- AGM & EGM 	<ul style="list-style-type: none"> To understand the process of management of companies through directors.
5	Winding up of companies	<ul style="list-style-type: none"> Dissolution and winding up of companies. Reasons of winding up Compulsory winding up Voluntary winding up 	ToTo understand the procedure of winding up of companies by the court and by the members.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Company Law	Dr. Avtar Singh	Eastern Book Company	New Delhi
2	Corporate Law	Shah S.M.	Central Law Publication	Agra
3	Company Law	Dr. N. V. Paranjpe	Central Law Agency	Agra
4	Company Law	N. S. Zad& Divya Bajpai	Taxmann's	New Delhi

Code BCHCCH1101

Marketing Research

3 Credits [LTP: 3-0-

Unit No.	Title of the unit	Time Required for the Unit (Hours)
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1.	Introduction to Marketing Research	9
2.	Marketing Research Proposal	9
3.	Marketing Research for Sales & New Product Development	7
4.	Marketing Research for STP Process & Pricing	9
5.	Marketing Research Applications – Branding & Advertising	6
	TOTAL	40

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO 1	Remembering	IDENTIFY and DESCRIBE the key steps involved in the marketing research process.
CO 2	Understanding	COMPARE and CONTRAST various research designs, data sources, data collection instruments, sampling methods and analytical tools and SUMMARIZE their strengths & weaknesses.
CO 3	Applying	DEMONSTRATE an understanding of the ethical framework that market research needs to operate within.
CO 4	Analysing	ANALYSE quantitative data and draw appropriate Inferences to address a real life marketing issue.
CO 5	Evaluating	DESIGN a market research proposal for a real life marketing research problem and EVALUATE a market research proposal.

Syllabus:

Unit No.	Unit Details
01.	Introduction to Marketing Research:
	Definitions - Marketing Research, Market Research, Scope and Limitations of Marketing Research, Role of Information in Marketing Decisions, Value and Cost of Information, Marketing Information System and Marketing Research, Marketing Decision Support System, Threats to Marketing Research, Relationship between Marketing Research & Marketing, Organizing Marketing Research function, Evaluating utility of Marketing Research, Online Marketing Research, Recent Trends in Marketing Research, Marketing Research Industry in India.

02.	Marketing Research Proposal:
	<p>The Marketing decision problem and marketing research problem, Defining the marketing research problem, developing the research approach, The decision maker & the environment, alternative courses of action, objectives of decision maker, consequences of alternative courses of action, The marketing research proposal – Background – basic problem/opportunity , Objectives , Research Design – Qualitative & Quantitative approaches, Cost Estimates, Time line, Ethical Issues in Marketing Research – participant issues, sponsor issues, corporate espionage, code of ethics.</p>
03.	Marketing Research for Sales & New Product Development:
	<p>Sales Analysis and Forecasting: Mining internal customer and sales data, In-store shopper marketing research and Retail shop audits, margin trend data, Consumer panels, Customer satisfaction research, Concept of Market demand and Market potential</p> <p>New Product Development and Test Marketing: Marketing information for new markets, new product categories, new product concepts, new product design and market validation research, test marketing – uses, types, methods, limitations.</p>
04.	Marketing Research for STP Process & Pricing Decisions:
	<p>Market Segmentation and Positioning: Assessing existing product strength and line extension potential, Creative positioning strategy, repositioning strategy research, defining go-to-market strategy, current and potential markets.</p> <p>Pricing research: Pricing strategy decisions, optimum price-product-feature configurations and market positioning opportunities.</p>
05.	Marketing Research for Branding & Advertising:
	<p>Brand Research: Brand concepts, Brand names, Brand power research, Brand equity survey measurements, Brand tracking studies.</p> <p>Advertising Research: Concept testing research – Ad recall surveys, Media research like readership surveys, Audience tracking studies, TRP, Limitations of advertising research.</p>

Code BCHCCH1101 Advertising and Promotion Management 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1.	Introduction and Advertising Effectiveness.	8
2.	Copy and medias decisions	8
3.	Promotion Management	8
4.	Online advertising	8
5.	Basic Concept of Promotion & Communication	8

COURSE OUTCOMES

CO	Cognitive Abilities	Course Outcomes
CO – 01	Understanding	To develop knowledge and understanding of importance of advertising
CO – 02	Evaluate	To understand and evaluate different sales promotion techniques
CO – 03	Applying	To understand and apply tools of promotion management.
CO – 04	Analyzing	To assess the effectiveness of online advertising.
CO – 05	Evaluate	To evaluate the impact of communication mix on organizational performance.

Detailed Syllabus

Unit	Contents
1.	Introduction and Advertising Effectiveness.
	<ul style="list-style-type: none"> • Meanings, Definition, Functions, Criticism, Ethics, Social issues. • Strategic advertising decisions-advertising budget, advertising frame work planning and organization. • Advertising agency-Definition, functions, types structure. • Advertising effectiveness-objectives of measuring advertising Effectiveness, difficulties and evaluation of advertising effectiveness.
2.	Copy and medias decisions
	<ul style="list-style-type: none"> • Advertising copy- objectives, elements, types of copy, advertising layouts, components, layout format.

	<ul style="list-style-type: none"> Copy creations, pre-testing methods and measurements. Media decisions – advertising media, media planning, media research, media selection. Five M's of Advertising Media
3.	Promotion Management
	<ul style="list-style-type: none"> Promotion – Meaning, Definition, Objectives, factors affecting promotion, growth, techniques, Media technology used for promotions. Strategic Promotion – strategic and promotion, cross promotions gate promotion.
4.	Online advertising
	<ul style="list-style-type: none"> Online advertising – pre-requisites of online advertising, Internet Advertising Today, purpose, types, advantages, social media advertising.
5.	Basic Concept of Promotion & Communication
	<ul style="list-style-type: none"> Component of Promotion Advertising :A tool Of Communication Communication plan, Communication mix: Advertising and personal selling, Advertising and sales promotion, advertising & publicity, public relation. Marketing & Communication Process AIDA Communication Model DAGMAR Model

Suggested References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing management	Philip Kotler Kellerjha	Pearson education	New Delhi
2	Advertising and Promotion	Belch and Belch	Tata MCGraw Hill	New Delhi
3	Advertising Management	<i>Rajeevbatra and David aaker</i>	Pearson education	New Delhi
4	Sales Promotion	M.N.Mishra	Himalaya publishing house	New Delhi
5	Advertising and IMC (principles and practices)	William.D.Wells and Sandra , Pearson	Pearson education	New Delhi

Code BCHCCH1101 Desk Marketing Research **1 Credits [LTP: 0-0-2]**

DESK MARKETING RESEARCH

Course Outcomes:-

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO-	Understanding	Understand the crucial steps in defining a marketing decision problem

01		
CO-02	Evaluating	Identify appropriate marketing decision models to address common marketing problems
CO-03	Creating	Design and undertake a basic marketing research project
CO-04	Evaluating	Acquire and analyze data to make marketing decisions
CO-05	Creating	Produce an evidence-based marketing report

Detailed Syllabus: -

Unit No.	Unit Details
01.	DEFINING MARKETING DECISION PROBLEM
	Introduction- Defining Marketing Research Problem, Research Design Formulation, Field Research – Secondary & Primary, Data Preparation & Analysis, Report Writing Theoretical Framework/ Objectives- Research Objectives, Theoretical Framework, Analytical Model (5 Hrs)
02.	RESEARCH DESIGN FORMUATION
	Types of Research- Research Design Classification – Exploratory, Descriptive, Causal Exploratory Research- Exploratory Research Design, Secondary Data Sources, Survey Method of Research Questionnaire & Form Design- Scales of Measurement, Questionnaire Design & Rating Scales (5 Hrs)
03.	CONDUCTING FIELD RESEARCH
	Sample Design- Sampling Technique Choice, Choice of Sample Frame & Sample Size Determination. Data Collection (5 Hrs)
04.	ANALYSIS AND INTERPRETATION OF DATA
	Data Cleaning & Descriptive Statistics- Data Cleaning, Descriptive Statistics Data Interpretation & Results- Data Analysis & Results, Discussion (5 Hrs)
05.	REPORT WRITING AND PRESENTATION
	Report Writing- Report Structure, Plagiarism Check, Referencing Presentation & Stakeholder Management- Preparing Executive Summary, Preparing Presentation for Client Presentation, Do's & Don'ts while Presenting (5 Hrs)

Suggested Text Books:

- Marketing Research - An Applied Orientation, Naresh K. Malhotra & Satyabhushan Dash (7th Revised Ed., Pearson).

Suggested Reference Books:

- Multivariate Data Analysis, Hair Jr., Babin, Black, & Anderson (8th Ed., CENGAGE).

Code BCHCCH1101	Financial Management	3 Credits [LTP: 3-0-0]
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FINANCIAL MANAGEMENT

Semester	IV	Specialization	
Course code	SC-06	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Financial Management	No. of Hours	40

Course Outcomes:

On successful completion of the course the learner will be able to

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

Detailed Syllabus:**Unit 1: Financial Management: An Overview**

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

Unit 2: Capital Budgeting Decision

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

Unit 3: Cost of Capital and Financing Decision

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

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

Unit 4: Dividend Decision

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

Unit 5: Working Capital Decision

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

Suggested Readings:

- Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
- Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*, (5th ed.). Pearson.
- Rustagi, R.P. *Fundamentals of Financial Management* Taxmann. New Delhi.
- Sharma, S.K. and Sareen, Rachna. *Fundamentals of Financial Management* Sultan Chand & Sons (P) Ltd. New Delhi.
- Singh, J.K. *Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi.
- Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. SCHOLAR Tech Press. New Delhi.
- Tulsian, P.C. and Tulsian, B. *Financial Management*, S. Chand. New Delhi.

Additional Resources:

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

Code BCHCCH1101 Indian Banking System -II 3 Credits [LTP: 3-0-0]

INDIAN BANKING SYSTEM – II

Semester	III	Specialization	
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Course code	SP-02	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Indian Banking System – II	No. of Hours	40

Objectives:

1. To provide the knowledge about Indian Banking System.
2. To create the awareness about the role of banking in economic development.
3. To provide the knowledge about working of Central Banking in India.
4. To know the functioning of private and public sector banking in India.

Unit	Contents
1.	Co-operative Banking in India
	Co-operative Banking: Meaning, significance and principles of Cooperation, Evolution of Cooperative Banking in India, Structure of Co-operative Banking in India, Role of Co-operative Banking in Economic Development, Challenges before Co-operative Banking in India, Recent trends in Co-operative banking in India
2.	Development Banking in India
	Meaning and Features of Development Banking, Functions of Development Banks in India, Role of Development Banks in Economic Development, Challenges before the Development Banking in India, Recent trends in Development banking in India
3.	Types of Banking
	Central Banking, Commercial Banking, Branch Banking, Unit Banking, Wholesale Banking, Retail banking, Social Banking, Islamic Banking, Merchant Banking, Digital Banking, Green Banking
4.	Banking Sector Reforms I
	Historical approach, Meaning and Goals of Banking Sector Reforms in India, Banking Reform Measures - Cash Reserve Ratio (C.R.R.) and Statutory Liquidity Ratio (S.L.R.), Prudential Norms (NPA), Capital Adequacy Norms, Credit Deposit Ratio (C.D.Ratio)
5	Banking Sector Reforms II
	Framework of Basel Committees on Banking Supervision- Basel – I, Basel – II, Basel – III and Basel – IV, Recommendations of M. Narsimhan Committee– I (1991), Recommendations of M. Narsimhan Committee- II (1998)

References:

11. Deb Joyeeta (2019), 'Indian Banking System', Evince Publishing.
12. Desai Vasant (2007), 'Indian Banking-Nature and Problems', Himalaya Publishing House.
13. Gopinath M.N. (2017), 'Banking Principles and Operations', Snow White Publisher.
14. Joshi, Vasant and other (2002), Managing Indian Banks – The Challenges Ahead, Response Books, New Delhi.

15. Mallik, Chaudhury and Sarkar (2018), 'Indian Banking System- Growth, Challenges and Government Initiatives', Kalpaz Publications.
16. Nararajan and Parameswaran (2007), 'Indian Banking', S. Chand Company Ltd. New Delhi.
17. ShahiUjjwala (2013), 'Banking in India: Past, Present and Future', New Century Publications
18. Trivedi, Chaudhary and other (2015), 'Indian Banking System', RBD Publication, Jaipur.
19. Trivedi I.V. and JatanaRenu (2010), 'Indian Banking System', RBSA Publisher.
20. 'Report on Trend and Progress of Banking in India' 2017-18, 2018-19, 2019-20- Reserve Bank of India

Code BCHCCH1101 Entrepreneurship & Small-Scale Business 4 Credits [LTP: 2-0-4]

OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time Required for the Unit (Hours)
1.	Entrepreneurial Perspective	5
2.	Business Opportunity Identification	5
3.	Raising Finance for a Start-up	5
4.	Business Planning	5
5.	Management of MSMEs and Sick Enterprises	5
	TOTAL	25

COURSE OUTCOMES

CO	Cognitive Abilities	Course Outcomes
CO – 01	Remembering	The student will understand the basic concepts of Entrepreneurship and its major environmental factors
CO – 02	Analyze	The student will be able to decipher the difference between different thinking modes and how these are utilized in creating a business idea
CO – 03	Evaluate	The student will be able to evaluate different modes of financing available to start-up founders and how the choice is made among these options
CO – 04	Application	The student will apply the learnings of previous three units into creating a Business plan for a venture in the chosen field

CO – 05	Remembering	The student will understand the concept of MSMEs; how they contribute to the Indian economy; What are the problems faced by these firms
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Unit	Contents
1.	Entrepreneurial Perspective
	<p>Concept of Entrepreneur, Manager, Intrapreneur - Entrepreneur and Entrepreneurship - Meaning, Definition & Evolution - Types of Entrepreneurs, Qualities and Functions of Entrepreneur - Factors influencing Entrepreneurship Psychological, Social, Economic and Environmental factors - Role of Entrepreneur in growth and development of the small business - Problem of Unemployment and the Importance of Wealth creation.</p> <p>Practical Learning: Conduct a SWOT Analysis and PESTEL Analysis for the chosen industry and business field – Gathering Secondary data – Performing Descriptive Data Analysis</p>
2.	Business Opportunity Identification
	<p>Definition of business, industry & commerce and their interrelation ship in today’s environment - Opportunity Search - Divergent Thinking Mode: Meaning, Objectives, Tools and Techniques - Convergent Thinking Mode: Meaning, Objectives, Tools And Techniques - Market Survey - Environmental scanning for business opportunity Identification - Opportunity Selection</p> <p>Practical Learning: Studying Different Business Models – Identifying the Pain points of a Customer – Devising a Draft Solution using Divergent & Convergent Thinking Methods – Creating a Business Model Canvas</p>
3.	Raising Finance for a Start-up
	<p>Planning/Budgeting - Developing a financial roadmap, - Bootstrapping and alternative sources of funding, Informal capital– Friends & Family, Crowdfunding, Venture capital, Private Equity, - Preparing for your investor presentation, Elements of the perfect investment pitch</p> <p>Practical Learning: Preparing the Marketing and Financial Sections of a Business Plan</p>
4.	Business Planning

	Entrepreneurship Development Cycle - Business Planning Process - The business plan as an entrepreneurial tool - Elements of Business Plan: Objectives, Market Analysis, Development of product / idea - Resources, Capabilities, and strategies - Marketing, Finance, Organization & Management
	Practical Learning: Preparing the Personnel and Operational Details of a Business Plan
5.	Management of MSMEs and Sick Enterprises
	Meaning, Objectives and Functions of MSMEs - Challenges of MSMEs - Preventing Sickness in Enterprises – Specific Management Problems - Industrial Sickness in India – Symptoms, Process and Rehabilitation of Sick Units – Introduction to IBC and its Process

Suggested References: -

Sr. No	Title of the Book	Author/s	Publication
1	Entrepreneurship Development and Small Business Enterprises	Poornima M. Charantimath	Pearson, 2014.
2	Management of Small-Scale Industries	Desai Vasant	Himalaya Publishing House
3	Managing Small Business	Longenecker, Moore, Petty and Palich	Cengage Learning
4	Managing New Ventures	Anjan Raichoudhuri	Prentice-Hall of India

Code BCHCCH1101 Basics of Negotiation Skills 1 **Credits [LTP: 0-0-2]**

A. OUTLINE OF THE COURSE

Unit No.	Title of the Unit	Time required for the Unit (Hours)
1	Introduction to Sales: Building a Sales Relationship	6
2	Efficiency & Measurement in Sales	6
3	Introduction to Negotiation	4
4	Trust, Human behaviour and Psychology for	8

	Negotiation	
5	Efficiency & Measurement in Sales	6

Course Outcomes:

On successful completion of the course the learners will be able to

- Develop sales mindset and attitudes that drive commitment to sales target.
- Understand the psychology of the selling/buying process and their role in facilitating it.
- Understand negotiation and Identify steps for proper negotiation preparation & learn bargaining techniques and strategies of inventing options for mutual gain and move negotiations from bargaining to closing.
- Identify the actions taken on different stages of negotiations; appreciate and explain the importance of pre-negotiation and post-negotiation phases.
- Understand negotiation dynamics and how to prepare for uncertainty & learn to craft agile strategy and be quick on your feet in changing circumstances.

.DETAILED SYLLABUS

Unit	Unit Details	
1.	Introduction to Sales: Building a Sales Relationship	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Self -Impression & Body Language. • The types of People & the Delight Factor • Practice Sessions • What is Sales? • Types of Sales • Importance of Sales • Personal Selling & Process • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical
	Efficiency & Measurement in Sales	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Principles of Sales Efficiency • The Science of Sales Measurement • Practice Sessions • Conclusion & Summary of the Unit 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical
1.	Ethics & Secrets of Powerful Negotiation	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Practice Session on Reciprocity. • Practice Session on Publicity • Practice Session on Trust & Universality. • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Practical • Practical • Practical • Theory/Practical

1	Introduction to Negotiation	Method
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Defining Negotiation • Identify the qualities of successful and unsuccessful negotiators. • Identify different negotiation situations to practice during class • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Practical • Practical • Theory/Practical
1	Trust, Human behaviour and Psychology for Negotiation	
	<ul style="list-style-type: none"> • Introduction of the Course & the topic • Choosing a negotiation strategy based on relationship and results. • Positional bargaining & Identifying the differences between "Soft" and "Hard" negotiating. • Practice Sessions • Conclusion & Summary of the Unit. 	<ul style="list-style-type: none"> • Theory/Practical • Theory/Practical • Theory/Practical • Practical • Theory/Practical

Code BCHCCH1101 Communication Skills – II 1 Credits [LTP: 0-0-2]

UNIT NO.	UNIT NAME	HOURS
1	Advanced Listening & Speaking Skills	6
2	Advanced Reading & Writing Skills	6
3	Art of Negotiation Skills	4
4	Email Etiquettes	4
5	Group Discussion	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Analyze/Apply	The learner will develop the ability to identify difficult sounds, words and phrases to strengthen listening and applying these improved skills in creating content for spoken communication.
	Evaluate/Create	The learner will cultivate a knack for reading and writing

CO II		by analysing the nuances of sentence structure and presentation style.
CO III	Understand/Apply	The learner will apply techniques of negotiation skills for proper bargaining and mutual gain.
CO IV	Understand/Apply	The learner will determine the potential of digital communication and apply their knowledge in creating documents considering the needs of the netizens.
CO V	Apply/Create	The learner will propose their outlook through exposure to new and different ideas and enrich their understanding of the issues under group discussions.

LIST OF LABS

1.	1.	Listening Skills II: Analysis of videos/audios by famous personalities
1.	2.	Speaking Skills II: Extempore, Debate etc.
1.	3.	Public Speaking: Key Concepts, Overcoming Stage Fear
1.	4.	Story-Telling Skills: Techniques of Story Telling, Prompts for story creation
1.	5.	Situational Conversational Skills
1.	6.	PowerPoint Presentation Skills-II
1.	7.	Reading Skills II: Technical Writings, Research Papers & Articles
1.	8.	Writing Skills II: Blog Writing & Review/Blog Writing
1.	9.	Picture Perception & Discussion
10.		Email Etiquettes
11.		Group Discussion: Dos & Don'ts, Informal GD
12.		Art of Negotiation: Identify the qualities of successful and unsuccessful negotiators. Identify different negotiation situations to practice during class.

RECOMMENDED BOOKS

S.No	Books /Website links
1	Communicative English Sawhney, Ruchi
2	Oxford Guide to Effective Writing & Speaking Seely, John
3	Spoken English Balan, Jayashree
4	Oxford Guide to Effective Writing & Speaking Seely, John
5	Spoken English Balan, Jayashree
6	https://www.youtube.com/watch?v=0AM35Nu5McY&list=PLwytTXNlljX6cEAsR1TsbKpEwGSJieaQ9
7	https://www.youtube.com/watch?v=Y4TbGPhQ7Ik&list=PLp02GGDX5DIoMkblgrYhq91rF7_JZsf4-
8	https://www.youtube.com/watch?v=iyDtf_WBROU&list=PLLy_2iUCG87Dz7sxcJrCV2xbjw-x46g7w

Code BCHCCH1101 Computer for Management Lab – II (Excel) 1 Credits [LTP: 0-0-2]

COURSE OUTCOMES:

CO	Cognitive Abilities	Course Outcomes
CO-01	Understanding	Explain the crucial steps in defining a marketing decision problem
CO-02	Evaluating	Appreciate the role of marketing theories in problem identification
CO-03	Creating	Identify appropriate marketing decision models to address common marketing problems
CO-04	Evaluating	Design and undertake a basic marketing research project
CO-05	Creating	Acquire and analyses data to make marketing decisions

Syllabus:-

Unit No.	Unit Details
UNIT-1	What If Analysis, Logical functions & Data Validation (5 Hrs)
	<ul style="list-style-type: none"> • Goal Seek • Scenario Analysis • Data Tables (PMT Function) • Solver Tool If Function • How to Fix Errors – if error • Nested If • Complex if and or functions • Number, Date & Time Validation • Text and List Validation • Custom validations based on formula for a cell • Dynamic Dropdown List Creation using Data Validation – Dependency List
UNIT-2	Lookup Functions & Pivot Tables (5 Hrs)
	V lookup / H Lookup • Index and Match • Creating Smooth User Interface Using Lookup • Nested V Lookup • Reverse Lookup using Choose Function Creating Simple Pivot Tables • Basic and Advanced Value Field Setting • Classic Pivot table • Choosing Field • Filtering PivotTables • Modifying PivotTable Data • Grouping based on numbers and Dates • Calculated Field & Calculated Items
UNIT-3	Introduction to VBA (VBA Macro) (5 Hrs)
	What Is VBA? • What Can You Do with VBA? • Recording a Macro • Procedure and functions in VBA Data Collection
UNIT-4	If and select statements and Looping in VBA (5 Hrs)
	Simple If Statements • The Else if Statements • Defining select case statements • Introduction to Loops and its Types • The Basic Do and For Loop • Exiting from a Loop • Advanced Loop Examples
UNIT-5	Mail Functions – VBA (5 Hrs)
	<ul style="list-style-type: none"> • Using Outlook Namespace • Send automated mail

- Outlook Configurations, MAPI
- Worksheet / Workbook Operations
- Merge Worksheets using Macro
- Merge multiple excel files into one sheet
- Split worksheets using VBA filters

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
01	Microsoft office Access	Virginia, A	McGraw Hill Education
02	Mastering MS Office: Computer Skill Development- Be future Ready	Kumar, B	V&S Publishers.
03	Microsoft office 2010	Johnson	Pearson Publication

Detailed Syllabus of Fifth Semester

Code BCHCCH1101 Product and Brand Management 3 **Credits [LTP: 3-0-0]**

OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the Unit (Hours)
1.	Basics of Product Management	8
2.	Product Market Analysis & New Product Development	8
3.	Concept of Brand & Its Relevance	8
4.	Brand Positioning & Strategic Brand Process	8
5.	Managing Brand Equity & Communication	8

COURSE OUTCOMES

- CO-1: Understand and differentiate the basic concepts between a product and a brand
- CO-2: Explore the process of creation of a brand
- CO-3: Explain the various qualitative and quantitative measures that help track a brand
- CO-4: Understand Impact of various brand building tools
- CO-5: Develop strategies to be adopted for the product, pricing and distribution aspects of the brand

DETAILED SYLLABUS

Unit No.	Title of the unit
1.	Basics of Product Management

	Introduction, Product Planning and Development, PLC Theory- Product vs Brand, Product Portfolio Analysis- Mapping- Understanding Company Product/Brands and Competitive Brand Market Position
2.	Product Market Analysis & New Product Development
	Product Market Orientation with respect to few products- Toothpaste, Motorcycle, Paints- Challenges faced by Companies during the branding phases. Meaning and Importance of new product development-- Types of new product. Stages of new product Reasons for failure of a new product .
3.	Concept of Brand & Its Relevance
	Brand:-Meaning, functions and significance-types of brands–concept of branding. Branding strategies: Concept and types of branding strategies. Steps in brand development strategies. Brand - switching. Identification of opportunity for branding and Brand Management Process
4.	Brand Positioning & Strategic Brand Process
	Sustaining a brand long-term, Branding at different stages of market evolution– The scope for branding, the role of branding and branding strategies needed at different stages in the evolution of the market, Brand Architecture Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating
5.	Managing Brand Equity & Communication
	Concept of Brand Equity; Choosing brand elements to build brand equity Customer Based Brand Equity (CBBE)– Understanding and measuring brand equity using different methodologies, Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty, perceived quality, Brand Associations) Need and advantage of brand communication. Brand loyalty and equity-factors affecting brand loyalty. Benefits of brand loyalty-Types of brand loyalty. Building brand loyalty

• **Recommended Study Material**

S. No	Title of the Book	Authors	Publication
1	Product and Brand Management	Tapan Panda	Oxford University Press
2	Brand Management	Harsh V Verma	Excel Books
3	Strategic Brand Management	Keller	Pearson

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1		To understand the procedure of calculation of income from salary.
CO2		To study and understand the calculation of income from House property
CO3		To apply rules for calculation of income from business & profession.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction	<ul style="list-style-type: none">• Meaning & Importance of tax for government• Important definitions under income tax Act• Differences between direct tax and indirect tax• Rules and regulations for deciding residential status	<ul style="list-style-type: none">• To understand the basics of Income tax
2	Income from Salary- I	<ul style="list-style-type: none">• Basic Salary- Salary Scale• Allowances• Bonus, fees, commission• Provident Fund• Leave encashment	<ul style="list-style-type: none">• To understand the calculation procedure of income from salary
3	Income from Salary- II	<ul style="list-style-type: none">• Gratuity• Pension• Compensation• Perquisites• Deductions from gross salary	<ul style="list-style-type: none">• To calculate gross salary and taxable income from income from salary.
4	Income from House Property	<ul style="list-style-type: none">• Calculation of gross annual value• Vacancy period allowance• Deductions from annual value	<ul style="list-style-type: none">• To calculate the taxable income from house property.
5	Income from Business &	<ul style="list-style-type: none">• Provisions related to depreciation	<ul style="list-style-type: none">• To understand the calculation of taxable

	profession	<ul style="list-style-type: none"> • Allowable and not allowable expenses • Presumptive income • Calculation of taxable income from business & Profession 	income from business & Profession.
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Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications	New Delhi
2	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house	New Delhi
3	Student's guide to income tax	V. K, Singhanian	Taxmann's	New Delhi
4	Income Tax	Agarwal, shah, jain, Mangal, sharma	RBD Publications	Jaipur

Code BCHCCH1101 Financial Market & Institutions in India – I 3 **Credits [LTP: 3-0-0]**

FINANCIAL MARKETS AND INSTITUTIONS IN INDIA – I

Objectives:

1. To acquaint the students with Indian Financial System and its various segments.
2. To make the students aware about Indian Money Market.
3. To analyse and understand the functions of Indian Capital Market.
4. To enable the students the functioning of Foreign Exchange Market.

Unit	Contents
1.	Indian Financial System
	Meaning and Definition of Financial System in India, Structure of Indian Financial System, Functions of financial system in India, Role of financial system in Economic Development, Indicators of Financial Development
2.	Indian Money Market-I
	Meaning and definition of Indian Money Market, Functions of Indian Money Market, Participants in Indian Money Market

3.	Indian Money Market-II
	Credit Instruments used in Indian Money Market, Deficiencies of Indian Money Market, Recent development in Indian Money Market.
4.	Indian Capital Market
	Meaning and definition of Indian Capital Market, Functions of Indian Capital Market, Participants in Indian Capital Market, Credit Instruments used in Indian Capital Market, Deficiencies of Indian Capital Market, Recent development in Indian Capital Market
5	Foreign Exchange Market
	Meaning and definition of foreign exchange market, Functions of Foreign Exchange Market, Participants in Foreign, Exchange Market, Determination of Exchange Rate, Recent development in Foreign Exchange Market

References:

1. Avadhani V.A. (2019), 'Investment and Securities Markets in India', Himalaya Publishing House
2. Bhole L.M. (2004), 'Financial Institution and Markets' McGraw Hill Education
3. Khan M.Y. (2019), 'Indian Financial System' 11th Edition, McGraw Hill Education
4. Kohok Mukund, 'Business Finance and Financial Services'
5. Kumar, Gupta and Kaur (2021), 'Financial Markets and Institutions' Taxmann
6. Meir Kohn (2000), 'Financial Institutions and Markets', Tata MC Graw-Hill Publication
- 7. Michael Brandl (2016), 'Money, Banking, Financial Markets and Institutions', CENGAGE Learning Custom**
8. Mittal Anand (2003), 'Economic Reforms and Capital Markets in India', Galgotia Publishing Company, New Delhi.
9. Pathak Bharti V. (2018), "The Indian Financial System", Pearson Education [India] Ltd.

Code BCHCCH1101

Financial Audit

3 Credits [LTP: 3-0-0]

FINANCIAL AUDIT

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1		To know the basic rules of auditing
CO2		To study and understand the audit programme and internal control systems.
CO3		To understand the company audit and audit certificates..

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
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1	Introduction	<ul style="list-style-type: none"> • Meaning of Audit, Difference from book-keeping and Accountancy • types of errors & types of frauds in financial statements • scope and basic principles of audit • advantages and limitations of auditing 	<ul style="list-style-type: none"> • To understand the meaning, scope and principles of auditing and to analyze the difference between errors and frauds in financial statements.
2	Planning of auditing and internal control	<ul style="list-style-type: none"> • Collection of information • Preparation of audit programme • meaning and objectives of internal control • Internal check and internal audit 	<ul style="list-style-type: none"> • To analyze the planning of auditing and applying the methods of internal control through internal check and internal audit.
3	Verification of assets and liabilities	<ul style="list-style-type: none"> • Verification of assets • Verification of liabilities • Essential qualifications for appointment of auditors • Rights and duties of auditor • Removal of auditor 	<ul style="list-style-type: none"> • To understand the verification procedure of assets and liabilities in business and essential qualifications of an auditor.
4	Company Audit	<ul style="list-style-type: none"> • Preliminaries before starting audit • Audit programme and implementation • Audit regarding share capital and debentures 	<ul style="list-style-type: none"> • To understand the procedure of company audit according to the procedures laid down by companies Act..
5	Audit report and certificates	<ul style="list-style-type: none"> • Meaning and significance of audit report • contents of audit report • Types of audit report • Audit certificates 	<ul style="list-style-type: none"> • To apply auditing rules for preparation of audit reports and audit certificates.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Audit of financial Statements	CA Pranav Jain	Taxmann's	New Delhi
2	A hand book of practical	Dr. B. N. Tandon	Sultan Chand & sons	New

	auditing			Delhi
3	Principles and practices of Auditing	Dinkar Pagare	Sultan Chand & sons	New Delhi
4	Student's hand book on advanced auditing	CA G. Sekar CA B. Saravana Prasath	Commercial law publishers pvt ltd.	New Delhi

Code BCHCCH1101 Environment Studies 2 Credits [LTP: 2-0-0]

ENVIRONMENT STUDIES

Learning Outcomes:

After the completion of this course, students will be able to:

1. Describe the interaction of organisms with their environment.
2. Describe concepts and methods from ecological and environmental sciences and their application in understanding the environmental issues.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Note : The paper will contain Eight questions in all. Candidates are required to attempt any five.

Course Content:

Unit	Contents
1.	Introduction
	Introduction to Environmental Science and Ecosystem: Definition, scope and importance Concept of Ecosystem, Structure of Ecosystem (Biotic and Abiotic factors). Dynamics of Ecosystem: Food Chain, Food web and Ecological Pyramids. Brief idea of energy flow. Salient features of forest, grassland, Desert and Aquatic ecosystem.
2.	Natural Resources and Conservation
	Natural Resources and their conservation: Renewable and non- renewable resources. Uses and over utilization/exploitation of Natural resources: Forest, Water, Mineral, Food, Energy and Land. Water conservation and management: Rain water harvesting. Elementary idea of solid waste management.
3.	Biodiversity and its Conservation
	Biodiversity and its conservation: Definition, Types and Importance of Biodiversity. Endangered and Endemic Species of India. Bio geographical classification. Hot spots and India as a Mega diversity nation. Threats to Biodiversity: Habitat loss, poaching of wild life. Conservation of Biodiversity: Brief idea of in-situ and ex-situ conservation of Biodiversity.
4.	Environmental Pollution

	Environmental Pollution: Definition, Causes, Effects of air, water, soil, noise, thermal and nuclear pollution. Control and preventive measures of air, water, soil, noise, thermal and nuclear pollution. Global problems: Climate change, global warming, Ozone layer depletion, Acid Rain and Photochemical Smog. Elementary knowledge of Natural Disaster Management.
5	Issues in Environmental Studies
	Human Population, Social Issues and Environment: Population growth, Variation, Explosion and Sex ratio. Environment and Public Health (HIV/AIDS). Environmental Ethics (Issues and Possible Solution). Environmental legislation and Environmental Protection Acts: Air, Water, Wildlife Forest acts. Role of information technology in Environment and Human Health.

Recommended Books:

1. Basu, M. & Xavier Savarimuthu, S. J. (2017). *Fundamentals of Environmental Studies*. (1st ed.). Delhi, India: Cambridge University Press.
2. Bharucha, E. (2005). *Textbook of Environmental Studies for Undergraduate Courses* Hyderabad, India: Universities Press
3. Rajagopalan, R. (2015), *Environmental Studies from Crisis to Cure*, (3rd ed.). Delhi, India: Oxford University Press.
4. Rana, S.V.S. (2004). *Environmental Studies*. Meerut, India: Rastogi.
5. Sharma, J.P. (2017). *Environmental Studies* (4th Ed.). Delhi, India: University Science Press.

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Code BCHCCH1101	Stock Market Investment	2 Credits [LTP: 2-0-0]
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Course Outcomes:

	Cognitive Abilities	Course Outcomes
CO-01	Understand	Student will be able to understand the basics of investing in the stock market.
CO-02	Analyse	Student will analyse the Indian Securities Market
CO-03	Evaluate	Student will evaluate the economic, industry and company framework
CO-04	Apply	Student will be able to analyse the functioning of primary and the secondary market
CO-05	Analyse	Student will be able to analyse the mechanism of investment in mutual funds.

UNIT NO.	UNIT NAME	HOURS
1	Basics of Investing	5
2	Fundamental Analysis	5

3	Technical Analysis	5
4	Indian Stock Market	5
5	Investing in Mutual funds	5

Unit No.	Topic	Number of Lectures
01	Basics of Investing: Basics of investment and investment environment, concept of risk and return, risk and return trade off, types of investing and investors. Avenues of investment- Equity shares, Preference shares, Bonds and Debentures, Insurance schemes, Mutual funds, indexed funds, ETF.	05
02	Fundamental Analysis: Top down and bottom up approaches, Analysis of international and domestic economic scenario, industry analysis, company analysis (Equity of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on equity, EPS and DPS analysis, industry market ratio, operating profit ratio, net profit ratio.	05
03	Technical Analysis: Trading rules (Credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (Use of history price, simple moving average and MACD, basic and advanced interactive charts) Do's and Don'ts of investing in market	05
04	Indian Stock Market: Primary market (IPO, FPO, Private Placement, OFS), Secondary markets, Market Participants: Stock broker, investor, depositories, clearing house, stock exchange, role of stock exchange.	05
05	Investing in Mutual Funds: Concept and background of mutual funds, advantages, disadvantages of investing in mutual funds, types of mutual funds- open ended, close ended, equity, debt, hybrid, index funds, exchange-traded funds and money market funds. Factors affecting the choice of mutual funds.	05

Suggested Readings:

1. Financial Institution and Market: L .M .Bhole
2. Prasanna Chandra, "Investment analysis & Portfolio Management", New-Delhi, The McGraw Hill Company Ltd.
3. V. K. Bhalla, "Portfolio Analysis & Management", New-Delhi, Sultanchand & Sons Publication.
4. Panithavathy Pandian, "Securities Analysis and Portfolio Management", New-Delhi, Vikash Publishing House Pvt. Ltd.
5. M. Ranganathan & R. Madhumahi, "Investment Analysis and Portfolio Management". Pearson Education [India]
6. Indian Financial System: Dr .M .Y .Khan

7. Investment and Securities Markets in India: V .A .Avadhani
8. Economic Reforms and Capital Markets in India: Anand Mittal
9. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

10. COs AND POs MAPPING

COs and POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	1	1	-	3	1	-	1
CO2	1	2	-	2	3	-	-
CO3		-	1	3	1	-	2
CO4	1	2	3	-	-	-	1
CO5	1	2	3	-	2	1	-

Code BCHCCH1101 **Stock Market Investment**

2 Credits [LTP: 2-0-0]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Personal Branding	4
2	Professional Writing-II	6
3	Presentation Skills: Professional Setting	4
4	Job Interview & Group Discussion : Preparation by Mock Practice	6
5	Negotiation Skills, Team Management & Professional Awareness	5

COURSE OUTCOMES (COs)

Course Outcomes	Bloom's Taxonomy Level	Detail of Course Outcome
CO I	Analyse/Create	The learner will Formulate appropriate updates as a means to promote business activities on social media with the help of experience, education, and skills.
CO II	Analyse/Apply	The learner will Demonstrate the use of grammar and formatting in formal documents to complete the writing process (prewriting/writing/rewriting).
CO III	Evaluate/Create	The learner will Evaluate presentation's weak spots and areas for improvement & learn, practice and acquire the skills necessary to deliver effective presentation with clarity and impact.
	Understand/Apply	The learner will Evaluate basic factors such as

CO IV		personal skills & abilities, career fields, willingness to learn and improve their employability skills.
CO V	Understand/Apply	The learner will Develop team skills dynamics and critical thinking to acquire solution driven attitude by analysing different case studies.

LIST OF LABS

1.	1.	Personal Branding : Its best practices
1.	2.	Expanding Professional Vocabulary
1.	3.	Professional Writing II: Statement of purpose and other formal documents
1.	4.	Presentation Skills in Professional Setting
1.	5.	Resume Building-II: Revising & Updating
1.	6.	Job Interviews II: Preparation and Presentation for Mock Interviews
1.	7.	Stress or Behavioural Interview
1.	8.	Advanced Group Discussion-II: Analysis of professional GD Videos and Practices on Topics/Video/Article based topics
1.	9.	Organizational Case Studies: Analysing the Mindset
1.	10.	Convincing & Negotiation Skills: Sell your product
1.	11.	Group Discussion: Mock Rounds
1.	12.	Personal Interview: Mock Rounds

RECOMMENDED BOOKS

S.No	Books /Website links
1	Communication Techniques Tandon, Nupur
2	Current English for Language Skills Tickoo, M. L.
3	Communicative English Sawhney, Ruchi

OUTLINE OF THE COURSE

Unit No.	Title of the unit	Time required for the unit(Hours)
1.	Introduction to Social Media	5
2.	The shift of marketing and PR tactics	5
3.	Utilization of social media platforms	5
4.	Facebook, Blogging, Twitter & LinkedIn best Practices	5
5.	Google+, Instagram, Pinterest, YouTube & Snapchat best Practices	5

COURSE OUTCOMES

CO	Cognitive Abilities	Course Outcomes
CO – 01	Analyze	To develop an analytical framework to recognize, understand, and manage new social practices online, together with a familiarity with the literature regarding social media and identity, community, collective action, public sphere, social capital, and social networks.
CO – 02	Learning	Learn to use new social media, assess a new social medium's potential cognitive, social, and political impact, and to tune or relinquish use of the medium for their own purposes.
CO – 03	Understand	Understand the importance of monitoring and responding to the community that forms around your message or lack of message.
CO – 04	Understand	Understand the difference between traditional marketing and social media marketing & learn the functionality of LinkedIn, Facebook, Instagram etc.
CO – 05	Learning	Learn how to update and manage the experience, education, and skills & expertise sections & formulate appropriate updates as a means to promote business activities.

Detailed Syllabus

Unit	Contents
1.	Introduction to Social Media
	<ul style="list-style-type: none"> · Introduction of the Course & the topic · Know your why - why you want to be on social media. · Attraction towards social online portals · Practice Sessions. · Conclusion & Summary of the Unit.
2.	The shift of marketing and PR tactics
	<ul style="list-style-type: none"> · Introduction of the Course & the topic. · What value your SM profiles will add on your resume. · Practice Sessions. · Conclusion & Summary of the Unit.
3.	Utilization of Social Media Platforms
	<ul style="list-style-type: none"> · Introduction of the Course & the topic · Practice Sessions. · Conclusion & Summary of the Unit
4.	Facebook, Blogging, Twitter, LinkedIn best Practices
	<ul style="list-style-type: none"> · Introduction of the Course & the topic · Practice Sessions. · Conclusion & Summary of the Unit.
5.	Google+, Instagram, Pinterest, YouTube & Snapchat best Practices
	<ul style="list-style-type: none"> · Introduction of the Course & the topic · Practice Sessions. · Conclusion & Summary of the Unit.

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

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

Course Contents:

Unit 1: Introduction

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

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

Unit 2: Classical and Emerging Schools of Yoga

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

Unit 3: Meditation: A Way of Life

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

Unit 4: Yoga & Meditation in Modern Setting

Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic

food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient

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

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

Practical Exercises:

Learners are required to:

1. participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
 2. participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
 3. interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
 4. submit and present report on their key learnings from the following:
 - a. Sudarshan Kriya yoga: Breathing for health–NCBI
How Meditation Benefits CEOs–A case study at Harvard Business School
 - b. A Little Meditating Helps You Make Better Business Decisions–A case study at Harvard Business School.
1. participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
 1. participate in simulation exercises in class using applied kinesiology techniques.
 1. write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Suggested Readings:

- Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.

- Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.
 - Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
 - Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for H

Code BCHCCH1101 Project Studies 4 Credits [LTP: 0-0-3]

Course Outcomes:

On successful completion of the course, the learner will be able to

CO#	BLOOM'S LEVEL	COURSE OUTCOMES
CO-01	CREATING	The student will draft the Introduction section of the complete report
CO-02	CREATING	The student will learn and draft the Industry Profile and the Company profile in the aspect of the topic of his / her study
CO-03	CREATING	The student will decide the Objectives of the Study and use his knowledge of Research Methodology to decide on the RM of his / her study
CO-04	CREATING	The student will undertake Statistical Analysis of the data collected during the Internship period
CO-05	CREATING	The student will generate References and Draft the final copy of the complete Report

Syllabus:

At the end of the Fourth Semester, each student should have undertaken a Summer Internship Project (SIP) for 8 weeks. The SIP may or may not have a Functional Focus, i.e. the student may take up a SIP in his/her intended area of specialization or in any other functional area of management. The student shall submit a written structured report based on work done during this period on the basis of suggested guidelines and research methodology.

SIP may be a research project – based on primary/ secondary data or may be an operational assignment involving working by the student on a given task/assignment/project/ etc. in an organization / industry. It is expected that the SIP shall sensitize the students to the demands of the workplace.

Each student shall work in an individual capacity and the scope of the work expected is as follows:

Head	Details	Expected Hours to complete
CO 1	The Introduction Section of the Report	6 hours

Evaluation		
CO 2 Evaluation	Industry Profile and the Company Profile	6 hours
CO 3 Evaluation	Objectives of the Study & Research Methodology	12 hours
CO 4 Evaluation	Data Analysis, Data Presentation, Conclusion & Recommendations	12 hours
CO 5 Evaluation	References (APA Style), Appendices (Questionnaire, Data Sheets etc.) & Executive Summary	4 hours

Detailed Syllabus of Sixth Semester

Code BCHCCH1101	International Business	3 Credits [LTP: 3-0-0]
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On successful completion of the course the learner will be able to-

CO	Cognitive Abilities	Course Outcomes
CO1	Understanding	Understand the International Business Environment and its factors
CO2	Apply	To Analyze the Impact of various Environmental Factors on a firm's international business
CO3	Analyze	Understand the International Financial & Currency Markets
CO4	Evaluate	Understand the opportunities and risks for India with respect to financial globalization.
CO 5	Analyze	Understand the world economy and the regional groups' effects on conduct of International trade

Unit	Unit Details
1	International Business Environment
	Concept and nature of International Business. International Trade theories – Classical Country-based theories (Mercantilism, Absolute advantage, Comparative Advantage, Heckscher-Ohlin) and Modern Firm-based Theories (Product life cycle, Porter’s National competitive advantage)
2	Multi - National Enterprises & Environment Analysis
	Meaning of International Corporations. Role and importance of MNCs in international business; International Business Environment – PESTEL Analysis
3	Foreign Exchange Market
	Meaning, types and determinants of foreign exchange rate, Exchange rate determination (Purchasing power parity theory, Interest rate parity theory), Exchange - rate mechanism – Fixed, flexible and managed.
4	International Financial Management
	Concept of IFM, Balance of Trade and Balance of Payments, International Monetary Fund (IMF) – Objectives, Functions & Relevance in today’s world. World Bank – Objectives, Functions & Relevance in today’s world. Other Financial Institutions – Asian Development Bank (ADB), BRICS Bank - Objectives, Functions & Relevance in today’s world
5	Regional Economic Grouping
	Evolution, Structure, Functions and Relevance of : North Atlantic Free Trade Agreement (NAFTA), South Asian Association for Regional Cooperation(SAARC), European Union (E.U.), World Trade Organization (WTO), Shanghai Cooperation Organization (SCO), BRICS

Suggested References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	International Business	Francis Cherunilam	Prentice Hall India	New Delhi
2	International Business: Concepts and Cases	Salvatore D.L.	Prentice Hall. 7th Edn.2001	U. S.
3	International Business	Sodersten Bo,	Macmillan Press Ltd.1981	New Delhi
4	International Economics	M. L. Jhingan	Vrinda Publications, Delhi 2006	New Delhi
5	International Business	K Aswathappa	Tata McGrawHill.1999	New Delhi

Code BCHCCH1101 Cost & Management Audit **3 Credits [LTP: 3-0-0]**

COST & MANAGEMENT AUDIT

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1		To understand the procedure of cost audit.
CO2		To study and understand the professional ethics and code of conduct of cost auditor
CO3		To apply policies of management audit in modern business.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction of cost audit	<ul style="list-style-type: none"> • Meaning, objectives & importance of cost audit • Verification and valuation of inventories • Difference between cost audit and financial audit 	<ul style="list-style-type: none"> • To understand the basics of cost audit verification and valuation of inventories.

		<ul style="list-style-type: none"> • Advantages of cost audit 	
2	Cost Auditor	<ul style="list-style-type: none"> • Qualifications and disqualifications • Rights and duties of cost auditor • Professional ethics and code of conduct of auditor • Relationship between cost auditor, financial auditor and statutory auditor 	<ul style="list-style-type: none"> • To understand the professional ethics to be followed by cost auditor in a company.
3	Cost Audit	<ul style="list-style-type: none"> • Preparation and verification of cost records • Uses of statistical sampling method for audit • Cost audit program • Contents of cost audit report 	<ul style="list-style-type: none"> • To apply the rules of auditing in preparation of a cost audit report.
4	Management Audit	<ul style="list-style-type: none"> • Meaning, Nature and scope of Management Audit • Objectives of management audit • Recruiting and training of audit staff. • Difference between management audit and financial audit 	To Understand the concept of management audit
5	Review of policies	<ul style="list-style-type: none"> • Review of internal control • Review of purchasing control • Review of Selling and distribution policies • Corporate social audit- social cost and social benefits 	<ul style="list-style-type: none"> • To understand the revision of policies of purchasing, selling and distribution.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Cost and Management Audit	G. C. Rao	Commercial Law Publishers Pvt. Ltd.	New Delhi
2	Cost and Management Audit	Nikhil Gupta	Agarwal Law House	New Delhi
3	Cost and Management Audit	Abhishek G Jain	Himalaya Publishing House	New Delhi
4	Cost and Management	CA Priyanka		New

Audit	Saxena		Delhi
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Code BCHCCH1101

Income Tax -II

3 Credits [LTP: 3-0-0]

INCOME TAX-II

Semester	VI	Specialization	
Course code	DSE-05	Type	Major
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Income Tax- II	No. of Hours	40

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1		To understand the procedure of calculation of income from salary.
CO2		To study and understand the calculation of income from House property
CO3		To apply rules for calculation of income from business & profession.

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Income from Capital Gain	<ul style="list-style-type: none"> • Meaning of capital asset and transfer of capital asset • Short term and long term capital asset • Calculation of short term and long term capital gain • Exempted capital gains 	<ul style="list-style-type: none"> • To understand the calculation procedure of income from capital gains.
2	Income from other sources	<ul style="list-style-type: none"> • Taxability of casual income • Taxability of dividend 	<ul style="list-style-type: none"> • To understand the calculation procedure of income from other sources

		<ul style="list-style-type: none"> income • Taxability of interest income • TDS & Gross up of income 	
3	Deemed incomes and Set off of losses	<ul style="list-style-type: none"> • Clubbing of incomes • Clubbing of minor's income • Set off of losses • Carry forward of losses 	<ul style="list-style-type: none"> • To understand the rules of clubbing of income and carry forward of losses.
4	Deductions of section 80	<ul style="list-style-type: none"> • Deductions in respect of incomes and savings • Deductions in reference to expenses • Other deductions allowable to individual assesses 	<ul style="list-style-type: none"> • To understand the deductions provided in section 80 of income tax Act 1961 for individual assesses.
5	Assessment of Individuals	<ul style="list-style-type: none"> • Tax rates applicable for various incomes • Adjustment of agricultural income in tax. • Marginal relief • Calculation of tax liability 	<ul style="list-style-type: none"> • To calculate the tax liability of an individual.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Income tax: law & practice	N. Hariharan	Tata Mcgraw Hill Publications	New Delhi
2	Systematic approach to income tax	Ahuja Girish Ravi Gupta	Bharat law house	New Delhi
3	Student's guide to income tax	V. K, Singhania	Taxmann's	New Delhi
4	Income Tax	Agarwal, shah, jain, Mangal, sharma	RBD Publications	Jaipur

Code BCHCCH11 Essentials of E Commerce **3 Credits [LTP: 3-0-0]**

ESSENTIALS OF E- COMMERCE

Semester	IV	Specialization	
Course code	GC-18	Type	Minor
Credit	3	Pattern (L:T:P)	3-0-0
Course Title	Essentials of E- Commerce	No. of Hours	40

Objectives of the course

1. To acquaint the learner with knowledge on the basics of E-commerce.
2. To develop knowledge on various types of E-commerce business.
3. To develop practical knowledge on effective design of Website and Domain Registration.
4. To Develop knowledge on various modes of online transaction for crating convenience in day to day financial transactions and promoting cashless economy.
5. To introduce the learner to the concept of Electronic Data Inter exchange and its significance. Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents
1	Overview of Electronic Commerce(EC)	Concept, Features and Functions of e-commerce practices v/s traditional practices ,scope and limitations of e-commerce Recent trends in e-commerce , Risks in e-commerce and preventive measures
2	Types of e- Commerce Business	Definition and types of e-commerce business : B2B, B2C, C2B, C2C,B2G, C2G, B2A, C2A and P2P, B2B service provider.
3	Infrastructure	Internet and its role in e-commerce, Mobile and its role in e-commerce , procedure of registering an Internet domain , establishing connectivity to Internet ,tools and services of Internet , Requisites of selecting an appropriate domain name ,Website – Essential

			factors in designing and importance of an effective website
4	E- Payment	E- Payment : Transactions through Internet , requirements of e- payments systems, functioning of Debit and credit cards, pre and post payment services	
5	Electronic Data Inter exchange	<p>Overview on Online Payment Portals and apps in India, CC Avenue, Paytm, BHIM, UPI, Phone Pe etc.</p> <p>Concept of Payment Gateway and Payment Processor</p> <p>Electronic Data Inter exchange: Evolution, uses, benefits, Working of EDI, EDI standards (includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File types, EDI Services , EDI Software.</p>	

References :

List of Books Recommended :-

1. The Complete E-Commerce Book - By Janice Reynolds
2. E-Commerce Website optimization – By Dan Corxen- John and Johaan van Tonder
3. E- Commerce – An Indian Perspective – By P.T.Joseph S.J.
4. E- Commerce – Business, Technology, Society – By Kenneth c. Laudomn and Carol Guercio Traver
5. Essentials of E-Commerce Technology – By. V.Rajaraman
6. E Business R(Evolution)- By Daniel Amor
7. E-Commerce Management - By Krishnamurthy
8. E-Commerce: Strategy, Technologies and Applications By David Whiteley

Code BCHCCH11 Financial Market & Institutions in India – II **3 Credits [LTP: 3-0-0]**

FINANCIAL MARKET & INSTITUTIONS IN INDIA – II

Semester	VI	Specialization	
Course code	SP-04	Type	Minor
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Financial Market & Institutions in India – II	No. of Hours	40

Course Objectives:

1. To familiarize students about various basic concepts of stock market.
2. To analyze the types and process of stock trading.
3. To enable the students to understand the functions and working of Non -Banking Financial Institutions in India.
4. To enable the students to acquire sound knowledge of Regulatory Bodies in India.

Course Content:

Unit	Contents
1.	Basic Concepts of Stock Market
	Primary & Secondary Market, Merchant Banking, IPO,FPO Selective Stock Exchanges: Concept of Stock market, BSE - Bombay Stock Exchange, NSE- National Stock Exchange, Broker &Sub-broker, Demat Account, broker account, IPO Price band, Stock Listing, IPO Stock allotment, Small Cap, Mid Cap & Large Cap Companies, .Selective Market Index. Sensex, Nifty, Bank Nifty, Nifty future & Option, Bear & Bull Market
2.	Stock Trading-I
	Cash Market, Future & Option Market, Types of Stock Trading: Day Trading), Intraday Trading (Delivery Trading, Future & Option Trading), Types of Orders: Buy, Sell, Stop loss
3.	Stock Trading-II
	Premium amount, Lot size, Lower & Upper Circuit, Trade Settlement, Stock Oxen, Carrier opportunities in Stock Market
4.	Non-Banking Financial Institutions (NBFIs)

	Meaning and definitions Of NBFIs, Distinction between Bank and NBFIs, Functions and workings of: Lease Financing, Mutual Fund, Housing Finance Companies: Life Insurance Company)LIC (General Insurance Company) GIC(carrier opportunities in Insurance Sector
5	Regulatory Bodies
	SEBI -Security Exchange Board of India, IRDA -Insurance Regulatory & Development Authority.

Suggested Readings:

1. Financial Institution and Market: L .M .Bhole
1. Prasanna Chandra, “Investment analysis & Portfolio Management”, New-Delhi, The McGraw Hill Company Ltd.
1. V. K. Bhalla, “Portfolio Analysis & Management”, New-Delhi, Sultanchand & Sons Publication.
1. Panithavathy Pandian, “Securities Analysis and Portfolio Management”, New-Delhi, Vikash Publishing House Pvt. Ltd.
1. M. Ranganathan & R. Madhumahi, “Investment Analysis and Portfolio Management”. Pearson Education [India]
1. Indian Financial System: Dr .M .Y .Khan
1. Investment and Securities Markets in India: V .A .Avadhani
1. Economic Reforms and Capital Markets in India: Anand Mittal
1. Financial Market and Institutions in India: Dr .Sunil Shete, Success Publication.

Code BCHCCH11 – Group Behavior 3 Credits [LTP: 3-0-0]

GROUP BEHAVIOUR

Semester	VI	Specialization	
Course code	GC-16	Type	Multi
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Group Behaviour	No. of Hours	40

Course Objectives:

1. To familiarize the students with the fundamentals of group and group dynamics.
2. To develop the understanding of students on how people as a group can be managed in teams for organizational effectiveness.
3. To help students to develop the competencies they will need to become successful employees, managers, and leaders.
4. To expose students to various group management activities for better understanding of team dynamics.

Note: The paper will contain ten questions having at least two questions from each unit. Candidates are required to attempt five questions in all taking at least one question from each unit.

Course Content:

Unit I Groups- Classification of groups, reasons for group formation, stages of group development, punctuated equilibrium model, group norms, status, cohesiveness and size, external conditions imposed on groups. (8 Hrs)

Unit II Teams- Meaning, difference between team and group, types of teams, creating effective teams, turning individuals into team players. (8 Hrs)

Unit III Organizational culture- Meaning, functions and dysfunctions of culture, creating and sustaining culture. Change process, individuals' response to change, overcoming resistance to change. (8 Hrs)

Unit IV Conflict- Concept, transition in conflict thought, process, functional and dysfunctional conflict, reasons for conflict, conflict management. (8 Hrs)

Unit V Stress- Meaning, sources, consequences, managing stress. Power and authority- bases of power, difference between power and authority. (8 Hrs)

Learning Outcomes:

Upon completion of the course the student will be able to:

1. Understand group dynamics and basics of teamwork.
2. Understand organizational culture and change management within the organizations.
3. Understand stress and reasons behind stress within organization.

Suggested Readings:

1. Robbins, S.P. & Sanghi, S. (2009). *Organizational Behavior*. (13 ed.), Delhi, Pearson Education.
2. Luthans, F. (2011). *Organizational Behavior*. (11 ed.), Delhi, Irwin: McGraw Hill Publication
3. Pareek, U. & Khanna, S. (2012). *Understanding Organizational Behavior*. (3 ed.), Delhi, Oxford University Press.
4. Prasad, L.M.(2011). *Organizational Behavior*. (5ed.). New Delhi: Sultan Chand and sons.

Suggested E-Learning Material:

1. MSG. (2014). Organization Culture-Introduction. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/organization-culture-articles.htm>
2. Mean That. (2015). Defining and Classifying Groups. Retrieved from: https://www.youtube.com/watch?v=6IXqnie_y0w
3. Vidya Mitra (2016). Concept of Power and Authority . Retrieved from : <https://www.youtube.com/watch?v=h0sq7XgDDBI>
4. UNICOM (2016, Nov). Conflict Management. Retrieved from <https://www.youtube.com/watch?v=xEHQcxaLr2s>

Code BCHCCH11 – Business Ethics **3 Credits [LTP: 3-0-0]**

BUSINESS ETHICS

Semester	VI	Specialization	
Course code	GC-17	Type	Multi
Credit	3	Pattern (L:T:P)	3:0:0
Course Title	Business Ethics	No. of Hours	40

Course Outcomes:

On successful completion of the course the learner will be able to

CO	Cognitive Abilities	Course Outcomes
CO1		To know the basic rules of business ethics.
CO2		To study and understand the ethical issues involved in business.
CO3		To understand global prospective of business ethics

Unit No.	Unit Title	Contents	Purpose & Skills to be developed
1	Introduction	<ul style="list-style-type: none"> • Meaning, scope and importance of ethics • Types of business ethics • Factors affecting business ethics • Ethical decision making process 	<ul style="list-style-type: none"> • To understand the meaning, scope and relevance of ethics in business.
2	Responsibility & Governance	<ul style="list-style-type: none"> • Corporate Social Responsibility • Concept and objectives of corporate governance • Importance of ethical culture • Types of CSR 	<ul style="list-style-type: none"> • To Apply the ethical issues in corporate social responsibility and to follow the appropriate governance in business.
3	Ethical Issues	<ul style="list-style-type: none"> • Consumerism • Unethical issues in marketing, finance and technology. • Value system • Modern business ethics 	<ul style="list-style-type: none"> • To Apply the ethical issues in marketing finance and technology.
	Indian Ethos	<ul style="list-style-type: none"> • Need and purpose of Indian ethos 	To understand and apply the Indian ethos in modern business.

4		<ul style="list-style-type: none"> • Approach for managers in decision making • Concept and relevance of trusteeship principle in modern business 	
5	Ethics of global prospective	<ul style="list-style-type: none"> • Global trends in business ethics • Promotional ethics in advertising • Financial ethics • Ethical concerns • Environmental ethics-issues and concerns 	To apply business ethics in global perspective.

Suggested references

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Ethics in Management	Chakraborty S. K.	Oxford University Press	New Delhi
2	Business Ethics	Fernando	Pearson Publication	New Delhi
3	Business Ethics	CSV Murthy	Himalaya Publishing House	New Delhi
4	Business Ethics and Professional Values	A B Rao	Excel Books	New Delhi

Code **BCHCCH11** – Leadership & Management Skills 3 Credits [LTP: 3-0-0]

OUTLINE OF THE COURSE

UNIT NO.	UNIT NAME	HOURS
1	Leadership Skills	4
2	Self –Management, Stress Management & Conflict Management	6
3	Entrepreneurial Skills	4
4	Creative Thinking & Analytical Thinking	6
5	Event Management: Team Building & Confidence Building	5

COURSE OUTCOMES (COs)

CO	Cognitive Abilities	Course Outcomes
CO-01	Understand/Apply	The learner will be able to solve question based on decision making skills that will have them to demonstrate knowledge of the working environment

		impacting business organizations and exhibit an understanding of ethical implications of decisions.
CO-02	Apply/ Evaluate	The learner will be able to evaluate self and apply management skills to balance self-management, stress management and conflict management.
CO-03	Understand/ Create	The learner will be able to generate a creative thinking, something beyond the obvious answers and solution to a specific problem.
CO-04	Evaluate / Apply	The learner will be able to assess the given problems with the help of analytical skills and write their observations.
CO-05	Apply/ Create	The learner will be able to design ideas with the help of team skills, brainstorming and by learning work etiquettes.

LIST OF LABS

1.	1.	Introduction to Leadership Skills: Stages of development (Decision Making)
1.	2.	Knowing the journey of Leaders: Attributes/ qualities of great leaders and activities to enhance such qualities
1.	3.	Self-Management: Challenges & Solutions (SWOT)
1.	4.	Stress Management : Causes of stress and regulation (TED TALK)
1.	5.	Conflict Management
1.	6.	Entrepreneurial Skills: Creating Business Plans: Problem Identification and Idea Generation
1.	8.	Creative Thinking & Analytical Thinking: Presentation
1.	9.	Creative Thinking & Analytical Thinking : Projects
1.	10	Confidence Building : Improving engagement & communicating effectively
1.	11	Event Management: Planning & Proposal
1.	12	Team building: Developing teams and team work

RECOMMENDED BOOKS

S.No	Books /Website links
1	Seven Habits of Highly Effective People by Stephen Covey
2	How to win friends and influence people by Dale Carnegie
3	Good to Great by James Collins
4	Primal Leadership: Unleashing the Power of Emotional Intelligence by Daniel Goleman
5	Thinking Fast and Slow by Daniel Kahneman
6	https://www.youtube.com/watch?v=7DB7hgAxD9k&list=PLbRMhDVUMngfcBI-0OQlnMFtLceaX1wme

Code BCHCCH11 – Reasoning and Aptitude Skills 3 Credits [LTP: 3-0-0]

