



**Jagannath  
University**

# **SCHEME OF EXAMINATION**

**&**

# **DETAILED SYLLABUS**

## **Bachelor of Commerce (B.Com)\***

**(3/4 Years UG Program with Multiple Entry / Exit and CBCS as per NEP-2020)  
(w.e.f. 2023-24)**

**School of Distance Learning and Online Education  
(SDLOE)**

*Approved by CIQA and Academic Council vide Resolution No. 45.03 dated March 2, 2023*

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## B.Com. Program

### 1. Introduction

B.Com (Hons.) is a 4 years undergraduate program with multiple entry and exit provisions and multidisciplinary approach as per the recommendations of NEP-2020. A student will have the option to take exit after 3 years with B.Com (Pass) degree. The program is offered to promote education to millions of students in accordance with the demands of the contemporary environment with an updated syllabus covering accounting, financial systems, taxes, business management and various other aspects. The program is offered in semester mode as per CBCS framework and the course structure for the program includes Ability Enhancement Compulsory Courses (AECC), Core Courses, Multidisciplinary Courses, Skill Enhancement Courses (SEC) and Value-Added Courses (VAC).

### 2. Program Mission and Objectives

**Jagan Nath University, Jaipur** has been established by an Act of the Rajasthan State Legislature (Act No. 19 of 2008), approved under section 2(f) by the UGC Act, 1956, accredited by **NAAC (2nd Cycle) with "A" grade** in 2022 and is member of the Association of Indian Universities (AIU).

The University is offering **UG and PG** programs in the areas of Engineering & Technology, Architecture, Management, Law, Agriculture, Pharmacy, Physiotherapy, Paramedical Sciences, Education, Arts and Vocational Studies. The **Ph.D.** programs are offered in selected disciplines. The University has approval from various Statutory Regulatory Authorities (CoA, BCI, NCTE and PCI) for programs in respective disciplines.

The University has evolved a **Comprehensive Academic System** which incorporates the latest guidelines of NEP-2020 including CBCS, outcome based assessments, skill development, industry partnerships, holistic eco-system, research, extension activities with focus on promoting quality higher education and employability among students.

The Bachelor of Commerce (B.Com) program has also been structured accordingly supported by state-of-the-art infrastructure and extensive use of ICT resources for achieving objectives of quality education, employability and human values among learners to produce good citizenship and skilled manpower.

The objectives of the Bachelor of Commerce (B.Com) program are:

- To offer students a robust and broad-based academic exposure at graduate level.
- To help students develop an interdisciplinary, integrated and holistic outlook towards knowledge and problem solving.
- To help students gain sufficient knowledge and skills enabling them to undertake further studies in Commerce and its allied areas.

- To enhance conceptual skills of problem solving and encourages students to develop their own unique style of leadership.
- To strengthen analytical and creative abilities of students.
- To prepare a fertile ground for various post graduate programs.
- To develop a range of generic skills helpful in employment, internships and social activities.

### **3. Relevance of Program with Jagan Nath University, Jaipur Mission and Goals**

The University Vision and Mission Statements read as under:

#### **Vision**

To develop the University as a Centre of Excellence for higher education and research committed towards quality education, skill development, industry integration and holistic eco-system for global competencies among youth and sustainable development of the Nation.

#### **Mission**

The University aspires to achieve its vision by:

- I. Innovative, job-oriented and professional academic programs for capacity building in view of the emerging trends of the economy.
- II. Enable students equipped with knowledge and competences to perform successfully in modern organizations in India and abroad.
- III. Training students in generic and life skills in addition to core discipline subjects to enhance employability in job market and for entrepreneurship.
- IV. Engaging students and faculty in research, extension services, consultancy, community development projects, curricular and extra-curricular activities for holistic education.
- V. Promoting use of digital technologies and self-learning resources like MOOCs, Coursera, Virtual Labs, Online Resources, Self-Learning, etc. for enriching information and knowledge.
- VI. Inculcating a culture of excellence among students and faculty.
- VII. Developing a sense of ownership and pride among employees to achieve organizational targets as well as their personal goals.
- VIII. Developing curriculum, training and internship programs to enhance global competencies of absolvents.
- IX. Blending skill, entrepreneurship and capacity building for sustainable development coherent with environmental and economic sustainability.

Keeping in view the socio-economic realities of majority of the population in the region with personalized needs and addressing the working professionals across the

globe is one of the missions of the SDLOE. It tries to encourage student enrolment from among the learner aspirants. SDLOE is the platform for those who are interested to upgrade their skills and are not able to pursue Regular Mode of Education.

This Bachelor of Commerce program helps the learners to upgrade the knowledge and skills required in the area of Commerce and to attain employment. Jagan Nath University plans to give a comprehensive education model to millions of students through distance/online mode and train them for employability in job market and entrepreneurship.

#### **4. Instructional Design**

The instructional design for B.Com Program is as per the recommendations of NEP-2020 with Multiple Entry/Exit and Choice Based Credit System (CBCS). The guidelines issued by the UGC regarding Curriculum and Credit Framework for Undergraduate Programs have been followed in framing curriculum design and the program structure consists of Ability Enhancement Compulsory Courses (AECC), Major Core, Skill Enhancement and Multidisciplinary and Value-Added Courses. It is decided to provide minimum three Value-Added Courses during 4 years program as per the UGC recommended Curriculum and Credit Framework for undergraduate programs. The student will have the choice to take exit after 1<sup>st</sup> year with UG Certificate, after 2<sup>nd</sup> year with UG Diploma, after 3<sup>rd</sup> year with UG Degree and after 4<sup>th</sup> year with UG Degree (Hons.) with Research and UG (Hons.) with academic scores. The curriculum and syllabus are duly approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA), and the University Academic Council, consisting of professionals from academia and industry.

#### **5. Expected Program Outcomes**

The following are the expected program outcomes:

**PO1: Critical Thinking Skills:** Students are able to define, analyze, and devise solutions for structured and unstructured business problems and issues using cohesive and logical reasoning patterns for evaluating information, materials, and data.

**PO2: Communication Skills:** Students are able to conceptualize a complex issue into a coherent written statement and oral presentation.

**PO3: Usage of Modern tools:** Students are competent in the uses of Modern tools in modern organizational operations.

**PO4: Entrepreneurship, Innovation & Employability:** Students can demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.

**PO5: Business Knowledge:** Students can demonstrate technical competence in domestic and global business through the study of major disciplines within the fields of business.

**PO6: Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the Management practice.

**PO7: Multi Cultural Competence:** Students can understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.

**PO8: Leadership and team work:** Students can function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.

**PO9: Analytical Reasoning, Problem Solving and finance:** Demonstrate knowledge and understanding of the management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.

**PO10: Life-long learning:** Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.

**PO11: Self-directed learning:** Students can demonstrate ability to work independently and do in-depth study of various notions.

**PO12: Research-related skills:** Develop a sense of inquiry and capability for asking relevant and intelligent questions define problems, formulate hypotheses, ability to plan, execute and report the results of an experiment or investigation.

## 6 Curriculums Design: Program Offered

The proposed framework for Bachelor of Commerce (B.Com) is as under:

### Program Structure for 4 Years Bachelor of Commerce Program as per NEP 2020

#### Multiple Entry / Exit and Choice Based Credit System

Year	Semester	Compulsory Courses (AECC)	(Core)				Multidisciplinary (2 Credits)	Skill Enhancement Course(SEC) (4 Credits)	Value Added Course ( 2/4 Credits)	Projects	Total Credits
I Yr	I	English ( 4 Credits)	Principles of Management (4 Credits)	Financial Accounting (4 Credits)	Micro Economics (4 Credits)	Indian Ethos and Business Ethics (4 Credits)			Environmental Studies (4 Credit)		24
	II	Computer Application (4 Credits)	Macro Economics (4 Credits)	Cost Accounting (4 Credits)	Business Organization (4 Credits)		Constitutional Values in Indian Constitution (2 Credits)	Organisation Behaviour (4 Credits)			22

Exit Option with UG Certificate in relevant Discipline/Subject after Completion of I Year (2 Semesters), provided the student secure 4 credits during Summer Internship after IIInd Semester.

II Yr	III	Communication Skills (4 Credits)	Marketing Management (4 Credits)	Statistical Methods for Business (4 Credits)	Corporate Accounting (4 Credits)	Production and Materials Managements ( 4 Credits)			Stock Market Operations (2 Credits)		22
	IV	Universal Human Values (4 Credits)	Financial Management (4 Credits)	Human Resource Mgmt. (4 Credits)	Mercantile Law (4 Credits)		Cyber Crime and Protection (2 Credits)	Management of Financial Services (4 Credit)			22

Exit Option with UG Diploma in relevant Discipline/Subject after Completion of II Year (4 Semesters), provided the student secure 4 credits during Summer Internship after IVth Semester.

III Yr	V	Leadership and Management Skills (4 Credits)	Elements of Taxes (4 Credits)	E Commerce (4 Credits)	Company Law (4 Credits)	Quantitative Technique for Business (4 Credits)			New Venture Development (2 Credits)		22
	VI	Professional Skills ( 4 Credits)	Management Accounting (4 Credits)	Elements of Auditing (4 Credits)	Personal Finance & Planning (4 Credits)		Critical Thinking (2 Credit)	Social Entrepreneurship(4 Credit)			22
Total Credits (Upto VI Sem)		AECC (24 Credits)	(84 Credits)				Multidisciplinary (6 Credits)	SEC (12 Credits)	VAC (8 Credits)		Total (134 Credits)

Exit Option with UG Degree in relevant Discipline/Subject after Completion of III Year (6 Semesters).

#### B.Com Degree (Hons.) with Research (Only for Students Securing 75% Marks and above in the first six Semesters)

IV Yr	VII	Research Methodology (4 Credits)	Advertising & Sales Management (4 Credits)	Banking and Insurance (4 Credits)	International Finance (4 Credits)				Research Project (4 Credits)		20
	VIII		Indirect Taxes ( 4 Credits)		Synopsis Writing & Seminar (4 Credits)				Research Project Major (12 Credits)		20
Total Credits		AECC (24 Credits)	(104 Credits)				Multidisciplinary (6 Credits)	SEC (12 Credits)	VAC (8 Credits)	(20 Credits)	Total (174 Credits)

#### B.Com Degree (Hons.) ( For Students Completing First Six Semesters)

IV Yr	VII	Research Methodology (4 Credits)	Advertising & Sales Management (4 Credits)	Banking and Insurance (4 Credits)	International Finance (4 Credits)				Comprehensive VIVA (4 Credits)		20
	VIII		Indirect Taxes ( 4 Credits)	Corporate Governance (4 Credits)	Industrial Law (4 Credits)				Project ( 8 Credits)		20
Total Credits		AECC (28 Credits)	(108 Credits)				Multidisciplinary (6 Credits)	SEC (12 Credits)	VAC (8 Credits)	(12 Credits)	Total (174 Credits)

## 6.1 Program structure and detailed syllabus

The program structure is as per the framework given above:

### **Programme Structure for 4 year B.Com as per NEP 2020** **Multiple Entry/Exit and Choice Based Credit System**

#### **Semester – I**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 101	Principles of Management	Core	100	30	70	4
DL BC 102	Financial Accounting	Core	100	30	70	4
DL BC 103	Micro Economics	Core	100	30	70	4
DL BC 104	Indian Ethos & Business Ethics	Core	100	30	70	4
DL BC 105	English	AECC	100	30	70	<b>4</b>
DL BC 106	Environmental Studies	VAC	100	30	70	4
<b>Total</b>			<b>600</b>	<b>180</b>	<b>420</b>	<b>24</b>

#### **Semester – II**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 201	Macro Economics	Core	100	30	70	4
DL BC 202	Cost Accounting	Core	100	30	70	4
DL BC 203	Business Organization	Core	100	30	70	4
DL BC 204	Computer Application	AECC	100	30	70	4
DL BC 205	Constitutional Values	Multi-disciplinary	50	15	35	2
DL BC 206	Organizational Behaviour	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

#### **Note for Exit Option:**

- **Students who opt to exit after completion of the I year and have secured 46 credits, in addition to one project of 4 credits at the end of I year will be awarded a UG Certificate.**

**Semester - III**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 301	Marketing Management	Core	100	30	70	4
DL BC 302	Statistical Methods for Business	Core	100	30	70	4
DL BC 303	Corporate Accounting	Core	100	30	70	4
DL BC 304	Productions & Materials Management	Core	100	30	70	4
DL BC 305	Communication Skills	AECC	100	30	70	4
DL BC 306	Stock Market Operations	VAC	50	15	35	2
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

**Semester - IV**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 401	Financial Management	Core	100	30	70	4
DL BC 402	Human Resource management	Core	100	30	70	4
DL BC 403	Mercantile Law	Core	100	30	70	4
DL BC 404	Universal Human Values	AECC	100	30	70	4
DL BC 405	Cyber Crime and Protection	Multi-disciplinary	50	15	35	2
DL BC 406	Management of Financial Services	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

**Note for Exit Option:**

- Students who opt to exit after completion of the II year and have secured 90 credits, in addition to one project of 4 credits at the end of II year, will be awarded a UG Diploma

**Semester – V**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 501	Elements of Taxes	Core	100	30	70	4
DL BC 502	E Commerce	Core	100	30	70	4
DL BC 503	Company Law	Core	100	30	70	4
DL BC 504	Quantitative Technique for Managers	Core	100	30	70	4
DL BC 505	Leadership & Management Skills	AECC	100	30	70	4
DL BC 506	New Venture Development	VAC	50	15	35	2
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

**Semester – VI**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 601	Management Accounting	Core	100	30	70	4
DL BC 602	Elements of Auditing	Core	100	30	70	4
DL BC 603	Personal Finance & Planning	Core	100	30	70	4
DL BC 604	Professional Skills	AECC	100	30	70	4
DL BC 605	Critical Thinking	Multi-disciplinary	50	15	35	2
DL BC 606	Social Entrepreneurship	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

**Note for Exit Option:**

- Students who opt to exit after completion of the III year and have secured 134 credits will be awarded a UG Degree.

**B.Com Degree (Hons.) with Research**
**(Only for Students Securing 75% Marks and above in the first six Semesters)**
**Semester – VII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC R 701	Research Methodology	Core	100	30	70	4
DL BC R 702	Advertising & Personal Selling	Core	100	30	70	4
DL BC R 703	Banking and Insurance	Core	100	30	70	4
DL BC R 704	International Finance	Core	100	30	70	4
DL BC R 704	Research Projects (Minor)	Project	100	50	50	4
<b>Total</b>			<b>500</b>	<b>170</b>	<b>330</b>	<b>20</b>

**Semester – VIII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC R 801	Indirect Taxes	Core	100	30	70	4
DL BC R 802	Synopsis Writing & Seminar	Core	100	30	70	4
DL BC R 803	Research Project (Major)	Project	300	150	150	12
<b>Total</b>			<b>500</b>	<b>210</b>	<b>290</b>	<b>20</b>

**Note for award of B.Com. (Hons.) with Research:**

The student who secures 174 credits, including 12 credits from a research project will be awarded a UG degree **B. Com. (Hons. with Research)**

**B.Com Degree (Hons.)**
**(For Students Completing First Six Semester)**
**Semester – VII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 701	Research Methodology	AECC	100	30	70	4
DL BC 702	Advertising & Personal Selling	Core	100	30	70	4
DL BC 703	Banking and Insurance	Core	100	30	70	4
DL BC 704	International Finance	Core	100	30	70	4
DL BC 705	Comprehensive VIVA	VIVA	100	-	100	4
<b>Total</b>			<b>500</b>	<b>120</b>	<b>310</b>	<b>20</b>

**Semester – VIII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 801	Indirect Taxes	Core	100	30	70	4
DL BC 802	Corporate Governance	Core	100	30	70	4
DL BC 803	Industrial Law	Core	100	30	70	4
DL BC 804	Project (Major)	Project	200	100	100	8
<b>Total</b>			<b>500</b>	<b>190</b>	<b>310</b>	<b>20</b>

**Note for award of B.Com. (Hons.):**
**The student who secures 174 credits, will be awarded a UG degree - B. Com. (Hons.)**

## Detailed Syllabus

### I Semester

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 101	Principles of Management	Core	100	30	70	4
DL BC 102	Financial Accounting	Core	100	30	70	4
DL BC 103	Micro Economics	Core	100	30	70	4
DL BC 104	Indian Ethos & Business Ethics	Core	100	30	70	4
DL BC 105	English	AECC	100	30	70	<b>4</b>
DL BC 106	Environmental Studies	VAC	100	30	70	4
<b>Total</b>			<b>600</b>	<b>180</b>	<b>420</b>	<b>24</b>

## DL BC 101: Principles of Management

### Course Objectives:

1. To gain an understanding of principles and functions of management.
2. To gain insights into history and development of management thought.
3. To analyze the managerial issues and problems arising in an organization

### Course Contents :

<b>Unit I</b>	Concept & functions of Management, evolution of management theories, scientific management
<b>Unit II</b>	Bureaucracy, behavioral approach, Quantitative approach and systems approach
<b>Unit III</b>	Decision Making – Meaning and Importance, Forms, Techniques and process of decision making
<b>Unit IV</b>	Planning – meaning and importance of planning. Types of plans, planning process
<b>Unit V</b>	Organizing – Meaning and principles, Types of Organization
<b>Unit VI</b>	Span of control- meaning and importance. Departmentalization, Authority-Centralization and decentralization of Authority
<b>Unit VII</b>	Meaning, job analysis, recruitment, selection
<b>Unit VIII</b>	Training- importance and types of training.
<b>Unit IX</b>	performance appraisals- meaning and purpose, compensation- meaning and importance
<b>Unit X</b>	Direction - Meaning, Requirement of effective direction
<b>Unit XI</b>	Communication - Types & Importance, Leadership – meaning, types of Leadership
<b>Unit XII</b>	Motivation - meaning, Theories of motivation - Maslow, Herzberg, Adam's Equity theory.
<b>Unit XIII</b>	Control : Meaning, Needs, Principles, Process and Techniques of management control
<b>Unit XIV</b>	Types of control, essentials of effective control system
<b>Unit XV</b>	Co-ordination : Meaning, Types and Principles of co-ordination

### Text Books:

1. P.C. Tripathi and P.N. Reddy, **Principles & Practices of Management**, Tata McGrawHill.
2. L. M. Prasad –**Principles & Practices of Management**, Sultan Chand and Sons, New Delhi.
3. Gupta, C.B.; **Management Concepts and Practices**, Sultan Chand and Sons, New Delhi.

**Course Outcomes:**

<b>CO</b>	<b>Statement</b>
	After completion of the course the students will be able to
CO1	Define application of management concepts to understand the major internal features of a business system and the environment in which it operates.
CO2	Know and explain the managerial actions of planning, organizing and controlling with an ethical look.
CO3	Demonstrate critical and analytical thinking when presented with managerial problems and express their views and opinions on managerial issues
CO4	Understand and analyze the HR requirement in the organization
CO5	Analyze different motivational theories and choose best effective motivational strategies for the organization. Adapt the best communication strategies

## DL BC 102: Financial Accounting

### Course Objectives:

1. To gain an understanding of principles and functions of management.
2. To gain insights into history and development of management thought.
3. To analyze the managerial issues and problems arising in an organization

### Course Contents :

<b>Unit I</b>	Definition, Basic Accounting Terminology Advantages Limitations, Branches, Objectives of Accounting , Process of Accounting,.
<b>Unit II</b>	<i>Accounting Principles and standards:</i> Accounting principles,
<b>Unit III</b>	Concepts and conventions. Difference between Bookkeeping & Accountancy, users of Accounting.
<b>Unit IV</b>	<i>Journalizing Transactions:</i> Recording of transactions in Journal.
<b>Unit V</b>	Rules of Debit and Credit, Journal entries.
<b>Unit VI</b>	<i>Sub Division of Journal:</i> Cash Book, Purchase book, Sales book, Returns book, B/R book, B/P book, Journal proper
<b>Unit VII</b>	<i>Ledger Posting:</i> Classification of Accounts Ledger Posting, Closing entries
<b>Unit VIII</b>	<i>Trial Balance:</i> Meaning and characteristics of a Trial Balance, Methods of preparing Trial balance.
<b>Unit IX</b>	Difference between Balance method and a Totals method.
<b>Unit X</b>	Provision for Discount on Debtors, Meaning and importance of Reserves, types of Reserves, Revenue Reserves and Capital Reserves, General Reserve and Specific Reserve, Secret Reserve.
<b>Unit XI</b>	Meaning, Characteristics of Depreciation, Methods of computing & Recording
<b>Unit XII</b>	Depreciation: Straight Line Method& written Down Value Method
<b>Unit XIII</b>	Preparation of Trading Account, Profit and Loss Account and Balance sheet. <i>Items of Adjustment:</i> Closing Stock, Outstanding Expenses, Prepaid or Unexpired Expenses,
<b>Unit XIV</b>	Accrued or Outstanding Income, Income Received in Advance, Bad Debts, Provision for Doubtful Debts, Dep., Provision for Discount on Debtors.
<b>Unit XV</b>	Manager's Commission, Interest on Capital, Interest on Drawings, Drawings of Goods by the Proprietor, Free Samples, Abnormal Losses, Goods sent on approval etc.

### Text Books:

1. Introduction to Accounting T. S. Grewal ,S. Chand& Co.
2. Advanced Accountancy S.N. Maheshwari

### Suggested Readings:

1. Advanced Accountancy Shukla&Shukla . S. Chand & Co
2. Financial Accounting , Shah, Oxford Press
3. Financial Accounting Needles, Powar, Cengage learning

### Course Outcomes:

<b>CO</b>	<b>Statement</b>
	After the completion of this course, students will be able to:
CO1	Differentiate between various Branches of accounting and Discuss the principles and concepts of accounting and book keeping.
CO2	Record the Transactions in Journal and day books and apply rules of Debit and Credit.
CO3	Classify and prepare various types of Accounts and summarize them into trial Balance.
CO4	Define and list various kinds of Reserves and provisions and Discuss their role in Accounting.
CO5	Apply accounting rules in determining financial results and preparation of financial statement

## DL BC 103: Micro Economics

### Course Objectives:

This course enables the students:

1. To explain the basics of economics and describe its application in managerial problems.
2. To demonstrate the effect of demand and cost on business decisions and make a relation between cost and production.
3. To analyze different types of market and explain pricing decisions in the markets.

### Course Contents :

<b>Unit I</b>	Definition, methodology and scope of economics
<b>Unit II</b>	Micro vs. macro, partial vs. general, static vs. dynamic, positive vs. normative, short run vs. long run.
<b>Unit III</b>	Basic concepts and precepts – economic problems, economic rationality, optimality
<b>Unit IV</b>	Theories of demand- demand function, law of demand
<b>Unit V</b>	Basic demand application and its uses in modern world
<b>Unit VI</b>	Concept of utility and utility theory-utility approach, indifference curve approach
<b>Unit VII</b>	Law of supply, supply- Chain function
<b>Unit VIII</b>	Price determination; shift of demand and supply, Elasticity of demand and supply; consumer surplus
<b>Unit IX</b>	Concepts of Production- production is quadrant
<b>Unit X</b>	Returns to factor, returns to scale
<b>Unit XI</b>	Cost and revenue concepts
<b>Unit XII</b>	Classification of markets-perfect competition; monopolistic and imperfect competition; monopoly, duopoly and oligopoly; cartels
<b>Unit XIII</b>	Labor supply and wage determination
<b>Unit XIV</b>	Role of trade unions and collective bargaining in wage determination; minimum wage legislation
<b>Unit XV</b>	Exploitation of labor The theory of rent, interest and profits

### Text Books:

1. Gould and Lazear Micro Economic Theory; AITBS; 1989
2. Lipsey Introduction to Positive Economics; ELBS
3. Samuelson Economics;

### Suggest Readings

1. Bilas Microeconomic theory; McGraw Hill Intedn; 2<sup>nd</sup> edition
2. Hirshleifer Price Theory and Applications; Prentice Hall; 1978
3. Myneni, S.R. Principles of Economics; Allahabad law Agency; Faridabad
4. Dewett, K.K.Modern Economic Theory

**Course Outcomes:**

<b>CO</b>	<b>Statement</b>
	After the completion of this course, students will be able to:
CO1	Analyze economic problems and can correlate scarcity with the requirements
CO2	Evaluate demand and can analyze cost in order to optimize cost-production combination.
CO3	Understand the effects of supply and make a relation between supply and production.
CO4	Recognize the existing market and can take appropriate decisions
CO5	Analyze different theories of determination of factor prices, rent, interest, wages and profit

## DL BBA 104: India Ethos &Business Ethics

### Course objectives:

1. To understand the elements of ethics and the importance of ethical decision making in business and society.
2. To explore the models that supports ethical decision-making.
3. To know the concept of corporate social responsibility and its role in business.

### Course Contents

<b>Unit I</b>	<b>Indian Ethos</b> Indian Ethos: Need, purpose & relevance of Indian Ethos
<b>Unit II</b>	Salient feature, Holistic Approach for Managers in Decision Making
<b>Unit III</b>	Indian work ethos
<b>Unit IV</b>	<b>Indian Value System</b> Indian Values in management
<b>Unit V</b>	Guna Theory (SRT i.e. Sat, Raj & Tam Model), theory of Sanskaras
<b>Unit VI</b>	Life Goals or Purusharthas, Four Ashrams, Varna and Caste system, Doctrine of Karma
<b>Unit VII</b>	<b>Indian Ethical Theories and Management</b> Nature and Scope of Ethics, Psychological Basis of Ethics
<b>Unit VIII</b>	Indian Ethical Theories -(a) Kautilya (b) Manu; Management lessons from Bhagvad Gita, Panchtantra
<b>Unit IX</b>	Management of stress, Philosophy of Yoga and meditation and its modern relevance.
<b>Unit X</b>	<b>Introduction to Ethics</b> Ethics: Nature, scope and purpose of ethics; Type of Business Ethics
<b>Unit XI</b>	Values - concepts, Relevance of values; Importance of Ethics & Values; Factors influencing business ethics
<b>Unit XII</b>	Ethical decision making process, Utilitarianism
<b>Unit XIII</b>	<b>Ethical issues</b> Consumerism, unethical issues in sales, marketing, finance and technology
<b>Unit XIV</b>	Competitive strategy, value systems, Work ethics
<b>Unit XV</b>	Modern business ethics and dilemmas; Environmental Ethics – concerns & issues

### Text Books:

1. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, Oxford University Press
2. Business Ethics: Fernando, Pearson Publication

### Reference Books:

1. Business Ethics: CSV Murthy, Himalaya Publishing House.
2. Business Ethics and Professional Values: AB Rao, Excel Books

**Course Outcomes:**

<b>CO</b>	<b>Statements</b>
	After the completion of this course, students will be able to:
CO1	Understand the concept of Indian ethos and different ethical dimensions for managerial Decision making
CO2	Comprehension of the Indian value system-Jeevan Mulya
CO3	Understand the management ideas from Panchratnas , Kautilya's Arthashastra & analyse the relevance of Bhagwad Gita in the overall development of organisation.
CO4	Understand the basic framework of business ethics & professional ethics used in the organisation.
CO5	Apply the knowledge of ethics in management in everyday life to make a balance between personal & professional life.

## DL BC 105: English

### Objective

The Objective of this course is to develop capability of the student to write and speak in English correctly being the back bone of legal education.

### Course Contents :

<b>Unit I</b>	Transformation & Analysis of Sentence Elements of a sentence, Subject, predication, object, Types of Sentence: Simple
<b>Unit II</b>	Compound And Complex
<b>Unit III</b>	Transactions of Sentences: • Direct and indirect Narration • Active and Passive Voice
<b>Unit IV</b>	Usage of Nouns, Pronouns
<b>Unit V</b>	Verbs, Adverbs
<b>Unit VI</b>	Adjectives, Conjunctions
<b>Unit VII</b>	<b>Tenses</b> Simple Past tense, Simple Present Tense, Simple future Tense, Past Continuous
<b>Unit VIII</b>	Present continuous, Future continuous, Past perfect, Present Perfect, Future Perfect
<b>Unit IX</b>	Past Perfect continuous, Present Perfect continuous, Future perfect continuous
<b>Unit X</b>	<b>Comprehension passage</b> Inferring facts, opinions
<b>Unit XI</b>	reasons, conclusion
<b>Unit XII</b>	General statements from Comprehension passage
<b>Unit XIII</b>	Application & Letter (Official-formal and informal)
<b>Unit XIV</b>	Application & Letter (Personal)
<b>Unit XV</b>	<i>Paragraph writing</i> (for developing better writing skill)

### Text books:

Wren and Martin-English Grammar

### Course Outcomes:

CO	Statement
	After completion of the course the students will be able to
CO1	Understand the types and transactions of sentences
CO2	Interpreting general grammatical usage of nouns , pronouns , verbs , adverbs , adjectives and conjunctions
CO3	Understand the usage of all types of tenses
CO4	Summarizing and journaling comprehension passage
CO5	Articulating paragraph writing , applications and letter writing.

## DL VAC 001: Environmental Studies

### Course Objective

It is concerned with the exploration, investigation and development of an understanding of the natural, human and social dimensions of local and wider environments. It provides opportunities to engage in active learning, to use a wide range of skills, and to acquire open, critical and responsible attitudes.

### Course Contents :

<b>Unit I</b>	Ecosystem – Introduction- Abiotic and Biotic components. Structure and functions of Ecosystem – Food Chain, Food web, Ecological pyramids, Energy flow and biogeochemical cycles
<b>Unit II</b>	Biodiversity – Values, Type and levels of Biodiversity. Causes of depletion. Conservation of biodiversity
<b>Unit III</b>	Water Pollution – Sources of water, water quality standards, type of pollutants – its sources and effects
<b>Unit IV</b>	Air Pollution – composition of atmosphere, Air quality standards, Sources and adverse effects of air pollution, Greenhouse effect, global warming, acid rain, ozone depletion,
<b>Unit V</b>	Noise Pollution – Introduction, Level of noise, Sources and adverse effects of noise, Control of noise pollution
<b>Unit VI</b>	Solid Waste Management - Municipal waste – Introduction, classification of solid waste, composition and characteristics of solid waste
<b>Unit VII</b>	Collection conveyance and disposal of solid waste, recovery of resources. Sanitary land filling, Vermi-composting, incineration
<b>Unit VIII</b>	Biomedical waste – Generation, collection and disposal.
<b>Unit IX</b>	Non-Conventional energy sources- Introduction, renewable sources of energy; Potential of renewable energy resources in India.
<b>Unit X</b>	solar energy, wind energy, Energy from ocean, energy from biomass, geothermal energy and nuclear energy
<b>Unit XI</b>	Social Issues and Environmental Impact Assessment (EIA)
<b>Unit XII</b>	Sustainable development – Water Conservation, Rain Water Harvesting
<b>Unit XIII</b>	Public awareness and environmental education
<b>Unit XIV</b>	Environmental Legislations in India – Environmental Protection act-1986
<b>Unit XV</b>	Air (Prevention and control of Pollution) act, water (Prevention and control of Pollution) act, wildlife protection act, Forest conservation act

### Text Books:

1. Agarwal Shikha, Suesh Sahu, Environmental Engineering and Disaster Management, Dhanpat Rai & Co., 2010
2. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc. 1989.

**Suggested Readings:**

1. . Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
2. Cunningham, W.P, Cooper, T.H. Gorhani, E & Hepworth, M.T., Environmental Encyclopedia, Jaico Publishing House, Mumbai, 2001.

**Course Outcome:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Recognise the impact of environmental depletion especially on ecosystem and biodiversity
CO2	Identify factors causing land, water , air and noise pollution
CO3	Determine the effects of pollution
CO4	Develop keen understanding of non conventional energy source , solid waste management and technologies for sustainable development
CO5	Understand the environment legislations in India

**Semester – II**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 201	Macro Economics	Core	100	30	70	4
DL BC 202	Cost Accounting	Core	100	30	70	4
DL BC 203	Business Organization	Core	100	30	70	4
DL BC 204	Computer Application	AECC	100	30	70	4
DL BC 205	Constitutional Values in Indian Constitution	Multi-disciplinary	50	15	35	2
DL BC 206	Organizational Behaviour	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

## DL BC 201: Macro Economics

### Course Objectives

This course enables the students:

1. To impart knowledge about Indian financial system and Indian financial market and its assets
2. To develop knowledge Money market and its players and instruments along with legal framework of Indian financial system
3. To introduce organizational structure of RBI and Monetary Policy

### Course contents

<b>Unit I</b>	Functions for money, classification, supply and demand for money, Effects of money on output and prices. Inflation and deflation.
<b>Unit II</b>	Money policy. Money markets and capital markets.
<b>Unit III</b>	Commercial banking- function, organization and operations. Central banking – functions and credit control.
<b>Unit IV</b>	Non-Banking financial institutions- meaning, role, between Banks and NBFI.
<b>Unit V</b>	Concept causes and policy measures of poverty
<b>Unit VI</b>	Economic interpretation of unemployment
<b>Unit VII</b>	Debate on state v. Markets. Public v. Private sector.
<b>Unit VIII</b>	Economic planning in India- meaning, significance of planning, size of the plans, strategy of plans, pattern of resources allocation, assessment of performance during plans.
<b>Unit IX</b>	Infrastructure and development.
<b>Unit X</b>	Free trade and protection. Fixed and flexible exchange rates
<b>Unit XI</b>	Balance of trade and balance of payments
<b>Unit XII</b>	International institutions- IMF, World Bank & WTO.
<b>Unit XIII</b>	New economic policy
<b>Unit XIV</b>	Structural adjustment programme (SAP) Second Generation Reforms
<b>Unit XV</b>	Regional Trading Blocks and Bilateral Trade Treatise

### Text books

1. Dwivedi D.N. :Macroeconomics Tata McGraw Hill; 2005
2. Shapiro E. :Macroeconomic Analysis Tata McGraw Hill; 2003
3. Seth M.L.: Money, Banking, International Trade and Public Finance.

### Reference books

1. Dewett, K.K. Modern Economic Theory;
2. Myneni, S.R. Principles of Economics: Allahabad Law Agency, Faridabad
3. Bhatia, H.L. Public Finance;
4. Mishra, S.K. and V.K. Puri: Modern Macroeconomic Theory; Himalaya Publishing House; 2003
5. Jhingan, M.L. Macroeconomic Theory.

**Course Outcomes:**

CO	Statement
CO1	Analyze the macroeconomic concepts & their relation to micro economic concept & its effect on the business & economy.
CO2	Understand the concept of poverty, and Unemployment, evaluate & analyze these concepts and apply them in various changing situations in industry . Students would be able to apply various techniques of economics for better utilization of resources.
CO3	Understand the issues in economic development and able to analyze the effect of infrastructure and economic policies on the economic development of a country .
CO4	Understand the concept of international trade and able to analyze its impact on the growth of a country
CO5	Understand & evaluate the New Economic Policies of Liberalisation, Globalisation and related issues.

## DL BC 202: Cost Accounting

### Course Objectives:

This course enables the students:

1. To understand the basics of cost & understand the Treatments of Costs Under Different Situations
2. To understand methods and techniques of cost and Accounting.
3. To develop expertise on the calculation of cost of production.

### Course Contents

<b>Unit I</b>	Meaning, Nature and Scope of Cost Accounting
<b>Unit II</b>	Techniques of Cost Accounting, Difference with Management Accounting and Financial Accounting
<b>Unit III</b>	Cost concepts and classification of cost
<b>Unit IV</b>	Element of costs, Total cost build up cost sheet
<b>Unit V</b>	ABC Technique, Stock Levels, Inventory Turnover, Purchase of Materials
<b>Unit VI</b>	Classification and Codification of Materials
<b>Unit VII</b>	Store Records, Inventory system
<b>Unit VIII</b>	Direct and Indirect Labour, Methods of Remuneration
<b>Unit IX</b>	Time and Piece rates, Incentive plan, Idle time, Over time
<b>Unit X</b>	Casual and Out workers, Labour Turnover
<b>Unit XI</b>	Meaning, Collection of overheads
<b>Unit XII</b>	Classification, Allocation of overheads
<b>Unit XIII</b>	Apportionment, Reapportionment of Overheads
<b>Unit XIV</b>	Unit costing, Job Batch costing
<b>Unit XV</b>	Contract costing, Process Costing-excluding inter process profits

### Text Books:

1. M N Arora, "Cost Accounting"
2. Tulsian, "Cost Accounting", Tata Mcgraw Hill

### Suggested Readings:

1. Cost Accounting, Horngrem, Datar, Foster, Prentice Hall
2. Cost Accounting, Banerjee, Prentice Hall

## Course Outcomes

CO	Statement
	After the completion of this course, students will be able to:
CO1	Recognize and classify various Cost concepts and elements of cost to prepare cost sheet for the business entity.
CO2	Apply various Inventory control techniques for cost reduction and smooth functioning of business
CO3	Apply various labor control Techniques for cost reduction and smooth functioning of business.
CO4	Explain meaning of Overheads. Classify, Allocate, Apportion and Reapportion various overheads to calculate cost.
CO5	Apply costing methods and costing techniques appropriately as per the nature of business and the requirement of the firm and prepare cost sheets

## DL BC 203: Business Organization

### Objectives

To familiarize the students with the concept of entrepreneurship and the role of Government and other agencies providing finance and other assistance

### Course Contents

<b>Unit I</b>	Origin and development of entrepreneurship in India
<b>Unit II</b>	Problems and suggestions regarding entrepreneurship in India.
<b>Unit III</b>	Role of RIICO and District Industrial Centers.
<b>Unit IV</b>	Significance and establishment of business organization (Consideration and steps only).
<b>Unit V</b>	Business Environment. Business Ethics. Need and importance of Finance.
<b>Unit VI</b>	Sources of Finance. A brief study of Rajasthan Finance Corporation
<b>Unit VII</b>	Origin, development and activities of stock exchanges in India. A brief study of SEBI
<b>Unit VIII</b>	NSE. Concept, objectives, forms and kinds of Business Combination,
<b>Unit IX</b>	Combination Movement in India
<b>Unit X</b>	Modern methods of Advertisement and Publicity
<b>Unit XI</b>	Significance and evils of advertisement.
<b>Unit XII</b>	Current Scenario of Advertisement and Publicity
<b>Unit XIII</b>	Concept of Welfare State,
<b>Unit XIV</b>	Government Assistance to Industries in India
<b>Unit XV</b>	Industrial Policy, Industrial Democracy.

### Text Books:

1. Y.K. Bhushan: Business Organization.
2. S.C. Saxena : Business Administration (SahityaBhawan, Agra)

### Suggested Readings

1. C.B. Gupta : Business Organisation (National Publishing House, New Dehli)
2. Mathew, Sharma, Mehta : Business Organization (Sheel Write Well (P) Ltd. Jaipur

### Course outcomes:

CO	Statements
	After the completion of this course, students will be able to:
CO1	To familiarize the students with the concept of entrepreneurship.
CO2	To understand the role of Government and other agencies in providing finance and other assistance.
CO3	To understand the concept and origin of Stock Exchange in India.
CO4	To understand the concept of Advertisement and Publicity in the business organization
CO5	To understand the concept of welfare state and industrial policy

## DL BC 204: Computer Application

### Course Objectives:

1. Understand basic concepts and terminology of information technology.
2. Have a basic understanding of personal computer and acquire knowledge about generation of computers and types of computers.
3. Identify uses of spreadsheets in Managerial application.

### Course Contents

<b>Unit I</b>	<b>Basic Knowledge of Computer &amp; Computer Hardware's.</b> Know the various indicators, switches and connectors used in Computers. Familiarize the layout of SMPS, motherboard and various Disk Drives
<b>Unit II</b>	Configure Bios set up options. Install various secondary storage devices with memory partition and formatting. Know the various types of printer installation and to handle the troubleshooting ability
<b>Unit III</b>	Assemble PC system and checking the working condition. Installation of Dual OS in a system. Configure Internet connection and use utilities to debug the network issues
<b>Unit IV</b>	<b>. MS WORD</b> <ul style="list-style-type: none"> <li>• Preparing a neat aligned, error free document, add header and footer, also perform find replace operation and define bookmarks.</li> <li>• Preparing documents with special effects and adding new Symbols and frames.</li> </ul>
<b>Unit V</b>	<ul style="list-style-type: none"> <li>• Preparing documents with inserts pictures objects and database.</li> <li>• Preparing tables</li> </ul>
<b>Unit VI</b>	<ul style="list-style-type: none"> <li>• Perform mail merger operation and preparing labels.</li> <li>• Type the text, change the font size at 20, Align the text to left, right and justify &amp;centre and underline the text.</li> </ul>
<b>Unit VII</b>	<ul style="list-style-type: none"> <li>• Prepare a job application letter enclosing your bio-data</li> <li>• Type the text, check spelling and grammar, bullets and numbering list items.</li> </ul>
<b>Unit VIII</b>	<b>. MS POWER POINT</b> <ul style="list-style-type: none"> <li>• Prepare a power point presentation with at least five slides for department inaugural function.</li> </ul>
<b>Unit IX</b>	Draw an organization chart with minimum three hierarchical levels
<b>Unit X</b>	Design an advertisement campaign with minimum three slides
<b>Unit XI</b>	Insert an excel chart into a power point slide
<b>Unit XII</b>	<b>MS EXCEL</b> <ul style="list-style-type: none"> <li>• Entering and printing worksheet.</li> </ul>
<b>Unit XIII</b>	Worksheet using formulas
<b>Unit XIV</b>	<ul style="list-style-type: none"> <li>• Worksheet Manipulation for electricity bill preparation</li> <li>• Drawing graphs to illustrate class performance</li> </ul>
<b>Unit XV</b>	An excel worksheet contains monthly Sales Details of five companies.

**Text Books:**

1. Sinha, Kr. Pradeep and PreetiSinha; *Foundations of Computing*, BPB Publication.
2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications.

**Suggested Readings:**

1. Leon and Leon; Introduction to Information Technology, Leon Tech World.
2. Jain, V.K.; Computers and Beginners

**Course Outcomes:**

CO	Statement
CO1	Know and explain about the evolution of computer systems and its basic components.
CO2	Explain with the help of a diagram, peripheral devices of a computer
CO3	Describe the basic networking concepts
CO4	Understand and apply word based and technologies used in the field of management
CO5	Understand and Apply formatting and editing features to enhance worksheets

## DL BC 205: Constitutional Values in Indian Constitution

### Course Objectives:

Understand the values of Constitutional form of Governance those are to safeguard the human rights of every citizen of the Country and to pursue the analytical and critical study of the Constitution of India in terms of these values with its functional dimensions carried out in course of time through the instrumentalities of the State since the inception of the Constitution of India.

<b>Unit I</b>	Lassize faire theory - concept of Freedom Liberty, Equality, Fraternity, Secularism, Socio-Economic Justice, Universal franchise
<b>Unit II</b>	Human Dignity. Rule of law, Sovereignty, limited government, separation of powers, federalism, Individual rights.
<b>Unit III</b>	Constitutional governance in India: Republican Democracy Legal values of democracy; Freedom, Equality, Separation of Power and Rule of Law , Freedom and Equality
<b>Unit IV</b>	Right to life (Article 21) Right of persons in custody and preventive detention laws (Articles 22) Freedom of religion (Articles 25-28) Cultural and educational Rights of Minorities(Articles 29-30) Right to Equality (Articles 14-18) discriminatory justice Fundamental freedoms (Articles 19)
<b>Unit V</b>	<b>Legal values of democracy;</b> Separation of Power and Rule of Law Parliament and State Legislatures; Union and State Executive List challenges to separation of power in India context
<b>Unit VI</b>	Rule of Law; Independent and integrated judiciary- Power of Judicial Review; theory of basic structure Right to constitutional Remedies, Writs
<b>Unit VII</b>	Socio-Economic Justice and Universal Franchise Preamble; Directive principles of the State (Articles 36-51)
<b>Unit VIII</b>	Fundamental duties (Article 51 A) Role of Election Commission in Democratic Process

### Text Books:

1. V.N. Shukla, *Constitution of India*, Eastern Book Agency, 2014
2. M.P. Jain, *Indian Constitutional Law*, Lexis Nexis, 2013

### Suggested Readings:

1. D.D. Basu, *Introduction to the Indian Constitution of India*, Prentice Hall of India Private Ltd., New Delhi, 1994
2. H. M. Seervai, *Constitutional Law of India*, Universal Law Publishing Co., Reprint, 2013
3. Glanville Austin, *Indian Constitution-Cornerstone of the Nations*, Oxford University Press, 1999
4. P.M. Bakshi, *The Constitution of India*, Universal Law Publishing Co., 2014

**Course Outcomes:** - At the end of the course, a student will be able to understand:

CO1	Concept of 'State' in reference to the fundamental rights.
CO2	The fundamental rights and the procedure for compliance of fundamental rights and Writ jurisdiction of Supreme Court and high court under Article 32 and 226.
CO3	The duty of state and inter- relationship between fundamental rights and directive principles. (L1)Apply the theories of Basic Structure in general.
CO4	State responsibility towards its citizens
CO5	Detailed analysis of directive principles and its enforcement.

## DL BC 206: Organizational Behavior

### Course Objectives:

1. To understand the basics of organizational behavior, nature of organizational behavior and its objective
2. To explain the impact of different parameters on individuals and the relation between individuals and their environment
3. To analyze different types of personality theories, motivational theories and an analysis of individual behavior

### Course Contents

<b>Unit I</b>	Concept and nature of Organization Behavior
<b>Unit II</b>	Learning objectives; Definition and Meaning; Key elements; Scope of Organization Behavior
<b>Unit III</b>	Why study Organizational Behavior; New challenges of OB Manager.
<b>Unit IV</b>	Meaning of Personality. Theories of Personality – The Jungian framework, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment of Personality.
<b>Unit V</b>	<i>Perception</i> -Meaning and definition, Perceptual process, perceptual errors <i>Attitude</i> -Meaning and dimensions of Attitude- Job Satisfaction, Organizational commitment.
<b>Unit VI</b>	<i>Learning</i> -Meaning and Importance of learning, Approaches to learning- classical Conditioning, Operant Conditioning, Social Learning.
<b>Unit VII</b>	Motivation: meaning and importance, Theories of motivation
<b>Unit VIII</b>	Conflict: Meaning of Conflict, Stages of Conflict, and Strategies for managing conflict.
<b>Unit IX</b>	Leadership: Leadership and management, Leadership styles, Traits and skills of Leaders, transformational transactional & Charismatic Leadership.
<b>Unit X</b>	Culture: Meaning and Functions of Organizational culture, managing Organizational culture.
<b>Unit XI</b>	Organizational structure: Elements of organization Structure- Centralization and decentralization, Differentiation and Integration, Mechanistic and Organic structure
<b>Unit XII</b>	Organizational design structures- Traditional and modern Organizational structures.
<b>Unit XIII</b>	Meaning and importance of organizational change, internal and external changes
<b>Unit XIV</b>	Models of planned change- system model, Lewin's Force Field Analysis.
<b>Unit XV</b>	Resistance to change, overcoming Resistance.

**Text Books:**

1. Robbins, Judge, Sanghi "Organizational Behavior" 12<sup>th</sup> ed. Prentice Hall New Delhi
2. Margie Parikh and Rajen Gupta "Organizational Behavior" McGraw Hill

**Suggested Readings:**

1. Udai Pareek, "Understanding Organizational Behaviour" Oxford University Press.
2. L M Prasad "Organizational Behavior" Sultan Chand & Sons Publication

**Course Outcomes:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Understand the principal concepts and theories of Organizational Behavior and recognize the individual and group behavior in the organization
CO2	Describe, analyze and understand personality types, perception and learning process on human behavior.
CO3	Understand different motivational theories and analyse motivational strategies used in a variety of organizational settings.
CO4	Review and examine the organization system, including structure, culture, human resources and change.
CO5	Understand and analyze change in the organizations and apply a proactive and holistic approach toward dealing with employee resistance towards change

**Semester – III**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 301	Marketing Management	Core	100	30	70	4
DL BC 302	Statistical Methods for Business	Core	100	30	70	4
DL BC 303	Corporate Accounting	Core	100	30	70	4
DL BC 304	Productions & Materials Management	Core	100	30	70	4
DL BC 305	Communication Skills	AECC	100	30	70	4
DL BC 306	Stock Market Operations	VAC	50	15	35	2
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

## DL BC 301: Marketing Management

### Course Objectives

This course enables the students:

1. To understand the nature and significance of the Marketing Function and the Marketing management process.
2. To gain knowledge about the key aspects of the Buying Behavior of consumers and develop an understanding of the STP Process.
3. To explain the factors affecting various products, pricing, channel management and Marketing communication decisions.

### Course Contents

<b>Unit I</b>	Meaning, Nature & Scope of Marketing, Marketing in a Changing World.
<b>Unit II</b>	Strategic Planning of the Marketing Process, Production concept, Product concept
<b>Unit III</b>	Selling concept, Understanding Marketing Environment.
<b>Unit IV</b>	Consumer Behaviour, Business Markets, Business Buyer Behaviour,
<b>Unit V</b>	Institutional and Government Markets
<b>Unit VI</b>	Participants, Major influence and Purchasing Process
<b>Unit VII</b>	Market segmentation process
<b>Unit VIII</b>	Identifying and evaluation segments
<b>Unit IX</b>	Market targeting and positioning for competitive advantage.
<b>Unit X</b>	Product: Managing the product, product planning, product mix, deciding
<b>Unit XI</b>	Product Policy, product line decisions, product differentiation.
<b>Unit XII</b>	Concept of product Life Cycle, new product development process.
<b>Unit XIII</b>	Nature and functions of distribution channels, Channel Management
<b>Unit XIV</b>	Decisions: Retailing and Wholesaling
<b>Unit XV</b>	Promotion decisions: Promotion mix, advertising and personal selling.

### Text Books:

1. Philip Kotler, Marketing Management: Analysis Planning, Implementation & Control, Prentice Hall of India.
2. RamaswamyNamakumari Marketing Management

### Suggested Readings:

1. RajanSaxena, Marketing Management, McGraw Hill.
2. Michael J. Baker, Marketing: Strategy and Management, Macmillan Press Ltd.
3. Kotler, Armstrong; Principles of Marketing, Pearson Education.

**Course Outcomes**

CO	Statement
	After the completion of this course, students will be able to:
CO1	List the core concepts of marketing and the goals of the Marketing function
CO2	Determine the buying behavior of a given target market segment
CO3	Identify and evaluate target segments
CO4	Determine product and pricing policy
CO5	Summarize the nature and functions of distribution channels

## DL BC 302: Statistical Methods for Business

### Course Objectives

1. To understand the importance of data and how to collect, organize and summarize those data.
2. To describe preliminary statistical techniques to solve problems and impart the knowledge of interpreting the result of data analysis.
3. To enable the students in terms of understanding the statistical aspects related to business thereby enhancing their skills in this regard.

<b>Unit I</b>	Growth of statistics, definition, scope, function and limitation of statistics Collection
<b>Unit II</b>	Editing of data, sample and census survey
<b>Unit III</b>	Collection of primary and secondary data.
<b>Unit IV</b>	Meaning Objective and characteristics of Classification,
<b>Unit V</b>	Bases, frequency distribution
<b>Unit VI</b>	Simple and manifold distribution
<b>Unit VII</b>	Introduction, Objecting of averaging
<b>Unit VIII</b>	Calculation of Mean, Median, and Mode in different serieses,
<b>Unit IX</b>	Uses and limitation of averages
<b>Unit X</b>	Absolute and relative measures of dispersion
<b>Unit XI</b>	Range, quartile deviation, mean Deviation, standard deviation
<b>Unit XII</b>	Coefficients, uses and interpretation of Measures of dispersion.
<b>Unit XIII</b>	Meaning and uses of index numbers, simple and weighted price index numbers
<b>Unit XIV</b>	Method of construction of index numbers
<b>Unit XV</b>	Selection of variables, base, weights, Fishers ideal index number.

### Text Books:

1. S. P. Gupta Statistical Methods, Sultan Chand & Sons
2. Levin, Rubin Statistics for Management, Prantice Hall

### Suggested Readings:

1. Khanna and Gupta, Prantice Hall
2. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill

**Course Outcomes:**

CO	Statement
	After the completion of this course, students will be able to:
CO1	Describe the need for data analysis and formulate the statistical problem and solve it.
CO2	Define basic statistical tools which are useful for managerial decision making.
CO3	Calculate and Interpret the results of statistical analysis for improved managerial decision making
CO4	Compare magnitudes of aggregates of related variables
CO5	Determine and report the relationship between the variables.

## DL BC 303: Corporate Accounting

### Course Objectives:

The primary objective of the course is to familiarize the students with the basic technique of preparing and presenting the corporate accounts for user of accounting information

### Course Contents

<b>Unit I</b>	Accounting principles, concepts and conventions
<b>Unit II</b>	Issue of Equity shares and preference shares
<b>Unit III</b>	Issue of right shares. Buy-back of shares
<b>Unit IV</b>	Redemption of Preference shares
<b>Unit V</b>	Issue of debentures
<b>Unit VI</b>	Redemption of debentures
<b>Unit VII</b>	Acquisition of business. Pre and post incorporation profit.
<b>Unit VIII</b>	Final accounts of companies
<b>Unit IX</b>	Disposal of profits. Capitalization of profits
<b>Unit X</b>	Issue of bonus shares
<b>Unit XI</b>	Meaning and types of goodwill
<b>Unit XII</b>	various methods of valuation of goodwill
<b>Unit XIII</b>	Valuation of shares by different methods
<b>Unit XIV</b>	Internal reconstruction of companies (Excluding preparation of internal reconstruction schemes).
<b>Unit XV</b>	Liquidation of companies

### Text Books:

1. S.N. Maheshwari- Advanced Accounting
2. R.L. Gupta- Advanced Accounting

### Course Outcomes:

CO	Statement
	After completion of this course, students will be able to:
CO1	Understand the features of Shares
CO2	Understand about the concept of issue and redemption of shares and debenture
CO3	Understand and compute the final account of companies
CO4	Compute the concept of valuation of goodwill and shares
CO5	Explain and illustrate the concepts of Internal reconstruction and liquidation of companies

## DL BBA 304: Production & Materials Management

### Course Objectives

This course enables the students:

1. To understand appropriate decision making concepts about facility location and facility layout.
2. To understand concepts of basic functions of purchase, store, inventory control etc
3. To explore and understand the knowledge of production planning and control.

### Course Contents

<b>Unit I</b>	<b>Production Management</b> Concept, Scope, Importance
<b>Unit II</b>	Approaches in Production Management, concepts of material management
<b>Unit III</b>	5Ms, Importance, Centralization & decentralization
<b>Unit IV</b>	<b>Factory Planning</b> Concept, Importance, Factor responsible for locating factory
<b>Unit V</b>	Factory building, Stores management
<b>Unit VI</b>	Storage methods
<b>Unit VII</b>	<b>Plant Layout</b> Types of Plant Layout, Factors affecting Plant Layout
<b>Unit VIII</b>	Production System, Stock verification
<b>Unit IX</b>	Codification, standardization
<b>Unit X</b>	<b>Production Planning and Control</b> Function, Materials requirement
<b>Unit XI</b>	Inventory system, Forecasting of inventory, Scheduling & Controlling
<b>Unit XII</b>	EOQ Analysis, make or buy decisions, Product Assurance –Quality Management
<b>Unit XIII</b>	<b>Plant Maintenance</b> Meaning
<b>Unit XIV</b>	Importance
<b>Unit XV</b>	Classification of maintenance activities

### Text Books:

1. R.B.Khanna, Production and Operation Management Prantice Hall Publication
2. Adam Jr Ebert, Production and Operation Management Prantice Hall Publication

### Reference Books:

1. BuffaSarin Modern Production/ Operations Management, John Wiley & Sons
2. S.N.Charry Production and Operation Management, McGraw Hill
3. AswathappaBhat Production and Operation Management Himalya Publishing House

**Course Outcomes:**

CO	Statement
	After the completion of this course, students will be able to:
CO1	Apply production and material management concepts in manufacturing and service industry.
CO2	Apply and implement the knowledge of different Store and location decisions in real life situations.
CO3	Analyze different layouts and stock verification techniques in practical situations of manufacturing industry.
CO4	Adapt various quality measures and Compute inventory control techniques in manufacturing industry.
CO5	Analyze and apply skills in operations function to improve plant maintenance.

## DL BC 305: Communication Skills

### Course Objectives:

1. To identify common communication problems that may be holding learners back
2. To identify what their non-verbal messages are communicating to others
3. To understand role of communication in teaching-learning process
4. To learn to communicate through the digital media
5. To understand the importance of empathetic listening
6. To explore communication beyond language.

### Course Contents:

<b>Unit I</b>	Techniques of effective listening
<b>Unit II</b>	Listening and comprehension, Probing questions
<b>Unit III</b>	Barriers to listening
<b>Unit IV</b>	Speaking: Pronunciation, Enunciation, Vocabulary, Fluency, Common Errors
<b>Unit V</b>	Meaning of non-verbal communication, Introduction to modes of non-verbal communication, Breaking the misbeliefs ,
<b>Unit VI</b>	Open and Closed Body language, Eye Contact and Facial Expression Hand Gestures, Do's and Don'ts, Learning from experts, Activities-Based Learning
<b>Unit VII</b>	Techniques of effective reading, Gathering ideas and information from a given text: Identify the main claim of the text, Identify the purpose of the text, Identify the context of the text, Identify the concepts mentioned,
<b>Unit VIII</b>	Evaluating these ideas and information: Identify the arguments employed in the text
<b>Unit IX</b>	Identify the theories employed or assumed in the text, Interpret the text: To understand what a text says, To understand what a text does, To understand what a text means.
<b>Unit X</b>	Clearly state the claims, Avoid ambiguity, vagueness, unwanted generalisations and oversimplification of issues, Provide background information, Effectively argue the claim, Provide evidence for the claims,
<b>Unit XI</b>	Use examples to explain concepts, Follow convention, Be properly sequenced, Use proper signposting techniques, Be well structured: Well-knit logical sequence, Narrative sequence, Category groupings.
<b>Unit XII</b>	Different modes of Writing: E-mails, Proposal writing for Higher Studies, Recording the proceedings of meeting: Any other mode of writing relevant for learners
<b>Unit XIII</b>	Role of Digital literacy in professional life: Trends and opportunities in using digital technology in workplace, Internet Basics, Introduction to MS Office tools: Paint, Office, Excel ,PowerPoint
<b>Unit XIV</b>	Introduction to social media websites, Advantages of social media, Ethics and etiquettes of social media.
<b>Unit XV</b>	How to use Google search better, Effective ways of using Social Media, Introduction to Digital Marketing

### Text Books:

1. Sen Madhuchanda (2010), *An Introduction to Critical Thinking*, Pearson, Delhi

2. Silvia P. J. (2007), *How to Read a Lot*, American Psychological Association, Washington DC

**Suggested Readings:**

1. Public Speaking, Michael Osborn and Suzanne Osborn, Biztantra
2. Handbook of Practical Communication Skills-Chrissie Wrought, published by Jaico Publishing House.

**Course Outcomes:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Adapt effective listening skills
CO2	Learn and demonstrate effective speech.
CO3	Learn and demonstrate effective reading skills
CO4	Know and practice effective writing skills
CO5	Understand and recognize the importance of digital literacy and social media

## DL VAC 002: Stock Market Operations

### Course Objectives

1. To learn from basics to advance concepts of stock market
2. To learn to make money from SM, Gold & Real Estate
3. To know practically to open account & start investing

### Course Contents:

<b>Unit I</b>	Why to Learn and Invest in the Securities Markets? Basics of Securities Market; Career Opportunities in Stock Market
<b>Unit II</b>	Business of Stock Market; Mindset for Investing; Management of Risk in SM
<b>Unit III</b>	How to Open 3 in 1 Trading Account? How to buy sell shares for investment, trading? Mathematics of SM
<b>Unit IV</b>	Fundamental Analysis-Economic, Industry, Company; When to Buy or Sell Shares using Technical Analysis?
<b>Unit V</b>	Special Strategies for Investment in Shares; New Issues, How to Make Money? Miscellaneous issues in SM
<b>Unit VI</b>	How to Build Wealth with Exchange Traded Funds; Building Wealth with Mutual Funds Taxation of Shares, MFs, ETFs & F&O
<b>Unit VII</b>	Introduction to Future, Options, Greeks Handling Grievances and Complaints Introduction to Nifty Indices
<b>Unit VIII</b>	How to Earn Part-time from SM as a Student How to Retire as Crorepati How to Make Money from Gold How to Make Money from Real Estates

### Text Books:

1. GB Baligar, Stock Market Operations, Ashok Prakashan
2. Gitman and Joehnk, Fundamentals of Investing, Pearson.

### Suggested Books:

1. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.

### Course Outcomes

CO	Statements
CO1	Understand the basics of Securities Markets and Management of Risk
CO2	Analyse the stocks using Fundamental Analysis and do technical analysis for buying and selling the shares
CO3	Understand the strategies for investing in SM to generate wealth
CO4	Have the knowledge of Future, Options and Nifty indices
CO5	To be able to make money through ETFs, Mutual funds, Gold and Real Estates

**Semester - IV**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 401	Financial Management	Core	100	30	70	4
DL BC 402	Human Resource management	Core	100	30	70	4
DL BC 403	Mercantile Law	Core	100	30	70	4
DL BC 404	Universal Human Values	AECC	100	30	70	4
DL BC 405	Cyber Crime and Protection	Multi-disciplinary	50	15	35	2
DL BC 406	Management of Financial Services	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

## DL BC 401: Financial Management

### Course Objectives

1. To develop an understanding about the scope of financial management with understanding the concept of wealth maximization in modern fast changing complex business world
2. To give knowledge about the analysis of changes in financial position of corporate entity and develop capabilities in solving complex managerial problems as a business manager
3. To impart knowledge on capital budgeting decision making with a basic concept of different techniques to appraise business projects

### Course Contents

<b>Unit I</b>	Meaning, Scope, Function & Objective of Financial Management, Decision Making
<b>Unit II</b>	Role and Functions of Financial Manager in a company;
<b>Unit III</b>	Profit Vs. Wealth Maximization, Significance of Financial Management,
<b>Unit IV</b>	<i>Capital Structure</i> : Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure,
<b>Unit V</b>	Optimum Capital Structure, Factors Determining Capital Structure (Excluding theories of Capital Structure)
<b>Unit VI</b>	<i>Cost of Capital</i> : Concept, Importance, Classification and Determination of Cost of Capital.
<b>Unit VII</b>	Concept, Importance of Capital Budgeting, Features of Capital Budgeting
<b>Unit VIII</b>	Objectives of Capital Budgeting, Appraisal Methods: Payback period
<b>Unit IX</b>	Average rate of return, Discounted Cash Flow techniques
<b>Unit X</b>	Management of Cash- Meaning & Motive for holding Cash, Objectives of Cash Management, Factors affecting level of cash.
<b>Unit XI</b>	Management of Receivables-Meaning, objectives &Factors affecting investments in Receivables.
<b>Unit XII</b>	Management of Inventories-Meaning, Objectives, Importance of Inventory management, Technique of inventory control
<b>Unit XIII</b>	Concept of Working Capital: Traditional Concept and operating Cycle Concept
<b>Unit XIV</b>	Types of Working Capital, Significance of Working Capital, Determinants of Working Capital
<b>Unit XV</b>	Estimating Working Capital Requirements: Operating Cycle Method and Forecasting Net Current Assets Method.

### Text Books:

1. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
2. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 3<sup>rd</sup> Edition.

**Suggested Readings:**

1. Hampton, Joh. J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.
2. Horne Van C. &Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
3. PandeyI. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003

**Course Outcomes:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Analyze and evaluate the financial system and financial environment of the organization
CO2	Assess the capital structure of the organization and evaluate the profitability condition
CO3	Apply the techniques of capital budgeting for selecting best investment opportunities
CO4	Understand the basic concept and importance of Management of Current Assets in an organisation
CO5	Apply the concept of working capital management in the organization

## DL BC 402: Human Resource Management

### Course Objectives

1. To equip the students with knowledge, skills and competencies required to manage people.
2. To acquaint the students with various functions and processes related to human resource management.
3. To provide conceptual framework required for human resource planning and development.

### Course Contents

<b>Unit I</b>	Introduction, Concept, nature, scope, objectives and importance of HRM
<b>Unit II</b>	Challenges of HRM; Personnel Management
<b>Unit III</b>	Personnel Management vs. HRM. Role of HRM in strategic management.
<b>Unit IV</b>	Human Resource Planning, HR Planning; Job analysis – job description and job specification;
<b>Unit V</b>	Recruitment – sources and process; selection process
<b>Unit VI</b>	Tests and interviews; placement and induction.
<b>Unit VII</b>	Training, Concept and importance of training; types of training;
<b>Unit VIII</b>	Training, methods of training; design of training programme
<b>Unit IX</b>	Evaluation of training effectiveness
<b>Unit X</b>	Performance Appraisal and Internal Mobility Objectives, importance and methods of performance appraisal and Employee counseling
<b>Unit XI</b>	Limitations of performance appraisal methods, 360 degree appraisal technique;
<b>Unit XII</b>	Promotion and Transfer of Employees.
<b>Unit XIII</b>	Compensation and Maintenance, Compensation: job evaluation – concept, process and significance
<b>Unit XIV</b>	Components of employee remuneration; overview of employee
<b>Unit XV</b>	welfare, health and safety, social security

### Text Books:

1. Aswathappa, K.; **Human Resource and Personnel Management** Tata McGraw Hill Publishing Company.
2. D'Cenzo, David A & Stephen P. Robbin, **Personnel Human Resource Management**, Prentice Hall of India.

### Suggested Readings:

1. Chhabra, T. N; **Human Resource Management**; Dhanpati Rai and Co. Pvt. Ltd New Delhi.
2. Dr. Gupta, C. B.; **Human Resource Management**, Sultan Chand and Sons, New Dehli.

### Course Outcomes

CO	Statement
	After completion of the course the students will be able to:
CO1	Understands theoretical concepts and framework required for effective Human Resource Management and Explain an overview on various functions and processes of human resource management
CO2	Understand theoretical concepts of Human Resource planning and identify the human resource needs of an organization and plan accordingly for procurement of Human Resource.
CO3	Define & Discuss Training needs for employees and apply suitable training methods to fulfil those needs.
CO4	Discuss & Use various Performance appraisal and Employ counselling techniques in organization for development of employees.
CO5	Explain various components of employee remuneration and list employee welfare, social security, health and safety measures.

## DL BC 403: Mercantile Law

### Course objectives:

This course enables the students:

1. To explain the concept of contract, performance of contract and breach of contract.
2. To understand the provisions of special contracts and The sale of goods Act.
3. To develop understanding of partnership business.

### Course Contents

<b>Unit I</b>	Meaning & Nature of contract, Types of Agreement, Difference between agreement and contract
<b>Unit II</b>	Essentials of a valid contract- offer, Acceptance, capacity to contract, Free consent, consideration,
<b>Unit III</b>	Possibility of performance, Writing and Registration etc.
<b>Unit IV</b>	The Indian Contract Act 1872- II Agreements expressly declared void,Quasi Contracts
<b>Unit V</b>	Performance of contract, Discharge of contract
<b>Unit VI</b>	Remedies for breach of contract
<b>Unit VII</b>	Special Contract Contract of Bailment- Rights & duties of bailor & Bailee,
<b>Unit VIII</b>	Contract of Pledge. Rights & duties of Pawner& Pawnee,
<b>Unit IX</b>	Contracts of Agency-Formation & Termination of Agency.
<b>Unit X</b>	The Sale of Goods Act 1930 Definition of Sale & Goods, Essentials of valid contract of Sale of Goods,
<b>Unit XI</b>	Conditions & warranties, passing of property
<b>Unit XII</b>	Rule of caveat emptor & its exceptions, Rights of unpaid seller, Remedies for breach of contract.
<b>Unit XIII</b>	The Indian Partnership Act 1932, Meaning & Nature of partnership,
<b>Unit XIV</b>	Types of Partners, Rights & Duties of Partners,
<b>Unit XV</b>	Registration of Partnership firm & Dissolution of Partnership firm.

### Text Books:

1. Dr. Avtaar Singh Eastern Book Company
2. Dr. N.D.Kapoor Central Law Publication

### Suggested Readings:

1. R. L. Naulakha Regulatory Framework of Indian Business RBD
2. P. C. Tulsian Business LAW Tata McGraw

**Course Outcomes:**

<b>CO</b>	<b>Statement</b>
	After the completion of this course, students will be able to:
CO1	Understand the meaning and nature of contract and various essentials of contract.
CO2	Understand Discharge of contract and remedies for breach of contract.
CO3	Analyze and differentiate between bailment, Pledge and Agency.
CO4	Understand the idea of sale, distinguish sale and agreement to sell and can explain conditions and warranties
CO5	Interpret critical issues of partnership business and can recognize rights and duties of partners.

## DL BC 404: Universal Human Values

### Course Objectives:

The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potentials.

### Course Contents :

<b>Unit I</b>	<b>Love &amp; Compassion</b> Introduction: What is love? Forms of love—for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love.
<b>Unit II</b>	Narratives and anecdotes from history, literature including local folklore Practicing love and compassion: What will learners learn/gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?, Sharing learner's individual and/or group experience(s)
<b>Unit III</b>	Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value Narratives and anecdotes from history,
<b>Unit IV</b>	Literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they don't practice it?, Learners' individual and/or group experience(s) Simulated situations
<b>Unit V</b>	<b>Non-Violence</b> Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to nonviolence
<b>Unit VI</b>	Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence What will learners learn/gain if they practice nonviolence? What will learners lose if they don't practice it? , Sharing learner's individual and/or group experience(s) about non-violence
<b>Unit VII</b>	<b>Righteousness &amp; Peace</b> Introduction: What is righteousness? ,Righteousness and <i>dharma</i> , Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore ,practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it?,
<b>Unit VIII</b>	Sharing learners' individual and/or group experience(s), Simulated situations, Case studies ,Introduction: What is peace? Its need, relation with harmony and balance ,Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace:
<b>Unit IX</b>	What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? ,Sharing learner's individual and/or group experience(s) about peace ,Simulated situations, Case Studies
<b>Unit X</b>	<b>Service &amp; Renunciation (Sacrifice)</b> Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings—living and non-living,

	persons in distress or disaster.
<b>Unit XI</b>	Individuals who are remembered in history for practicing this value. Narratives and anecdotes dealing with instances of service from history, literature including local folklore
<b>Unit XII</b>	Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service. Simulated situations. Case studies. Introduction: What is renunciation? Renunciation and sacrifice.
<b>Unit XIII</b>	Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation Individuals who are remembered in history for practicing this value.,
<b>Unit XIV</b>	Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation., Practicing renunciation and sacrifice:
<b>Unit XV</b>	What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? , Sharing learners' individual and/or group experience(s), Simulated situations Case studies

**Text Books:**

1. Mookerji Radha Kumud, Ancient Indian Education,
2. Motilal Banarasidass Saraswati Swami Satyananda,
3. Asana Pranayama Mudra Bandha, Bihar School of yoga Joshi Kireet, Education for Character Development, Dharma Hinduja Center of Indic Studies Joshi Rokeach (1973).
4. The Nature of Human Values. New York: The Free Press Ghosh, Sri Aurobindo. 1998. The Foundations of Indian Culture. Pondicherry: Sri Aurobindo

**Course Outcomes:**

CO	Statement
	After the completion of this course, students will be able to:
CO1	Know about universal human values and understand the importance of values in individual, social circles, career path, and national life
CO2	Understand from case studies of lives of great and successful people who followed and practised human values
CO3	Adapt self-actualisation
CO4	1. Become conscious practitioners of human values.
CO5	Apply their potential as human beings and conduct themselves properly in the ways of the world.

## DL BC 405: Cyber Crime and Protection

### Course Objectives:

1. To understand the concepts and scope of cyber Law
2. To provide elementary understanding of the authorities under IT Act
3. To gain the knowledge of Penalties & Offences under IT Act
4. To understand about the Cyber Space Jurisdiction

### Course Content:

<b>Unit I</b>	Meaning and Nature of Cyber Crimes, Evolution of Cyber Crimes, types of Computer Crimes
<b>Unit II</b>	Cybercrime: Online based Cyber Crimes - Phishing and its Variants - Web Spoofing and E-mail Spoofing, Cyber Stalking, Web defacement, Spamming
<b>Unit III</b>	Security policies violations, Crimes related to social media, ATM, Online and Banking Frauds. Intellectual Property Frauds. Cyber Crimes against Women and Children.
<b>Unit IV</b>	Cyber Crimes & Cloud Computing; Different types of tools used in cybercrimes – Password cracking; Random passwords; virus and its types – Cyber Criminal syndicates.
<b>Unit V</b>	Information Technology Act, 2000: Information Technology (amendment) Act, 2008- Aims and Objects - Overview of the Act.
<b>Unit VI</b>	Electronic Governance, Electronic Evidence
<b>Unit VII</b>	Digital signatures, Digital Signature Certificates, Duties of Subscribers, Role of Certifying Authorities
<b>Unit VIII</b>	Penalties and Adjudication: The Cyber Regulations Appellate Tribunal

### Suggested Readings:

1. N.S Nappinai – Technology Laws, 1st Ed LexisNexis (2017)
2. Apar Gupta, Commentary on Information Technology Act (2016).
3. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing, UP, 2016.
4. Farouq Ahmed, Cyber Law in India, Allahabad Law Agency, 2015
5. Karnika Seth, Computers, Internet and New Technology Laws-A Comprehensive Reference Work With Special Focus On Developments In India, LexisNexis, Nagpur, 2016.

### Course Outcome:

CO	Statement
	After completion of the course the student will be able
CO1	Understands the scope of Cyber world
CO2	Student knows the essential legal provisions of internet-governance.
CO3	The student knows various legal provisions of cyber-crimes and the mechanism of their
CO4	Providing an elementary understanding of IPR in cyber world
CO5	Making the student comprehend the working of various Agencies of cyber-crimes in India

## DL BC 406: Management of Financial Services

### Course Objective

To familiarize the students with the financial services industry as the growing phenomenon of Liberalization, Privatizations and Globalizations has been immensely influencing the commerce education.

### Course Contents :

<b>Unit I</b>	Meaning, classification and scope of financial services
<b>Unit II</b>	Fund based activities and non-fund based activities. Sources of Revenue
<b>Unit III</b>	Causes for financial innovations. Various challenges to financial service sector.
<b>Unit IV</b>	Meaning definition and features of hire purchase. Differences between hire purchase and credit sale
<b>Unit V</b>	Differences between hire purchase and installment sale, differences between hire purchase and leasing
<b>Unit VI</b>	Origin and development of hire purchase business in banks.
<b>Unit VII</b>	Meaning, definition and types of leasing. Steps involved in leasing transactions.
<b>Unit VIII</b>	financial lease, operating lease, leverage lease, cross border lease
<b>Unit IX</b>	Advantages and disadvantages of lease. Contents of lease agreement.
<b>Unit X</b>	Meaning, definition and features of venture capital, scope of venture capital
<b>Unit XI</b>	Origin and development of venture capital business in India
<b>Unit XII</b>	Methods of venture financing, venture capital guidelines issued by government of India. Suggestions for growth of venture capital
<b>Unit XIII</b>	Introduction to mutual funds, origin and types of funds, Importance of mutual funds, organisation and operation of fund
<b>Unit XIV</b>	Facilities available to investors. Rights of investors. General guidelines issued for mutual funds
<b>Unit XV</b>	Mutual funds in India. Future of mutual fund industry

### Text Book:

1. M.Y. Khan Financial Services, Mc Graw Hill
2. Gorden Natrajan Financial Servies.

### Suggested Readings:

2. Avadhani V.A. Marketing of Financial Services, Himalaya Publication
3. Bhatia B.S. Management of Financial Services

### Course Outcomes:

CO	Statement
At the end of the Course, the student should be able to :	
CO1	Understand the functioning of the financial system & Financial services.
CO2	Apply critical, analytical and integrative thinking while understanding the functioning for the Leasing
CO3	Apply critical, analytical and integrative thinking while understanding the functioning for Hire purchase
CO4	Apply critical, analytical and integrative thinking while understanding the functioning for the Venture capital services
CO5	Apply critical, analytical and integrative thinking while understanding the functioning for the Mutual Funds

**Semester – V**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 501	Elements of Taxes	Core	100	30	70	4
DL BC 502	E Commerce	Core	100	30	70	4
DL BC 503	Company Law	Core	100	30	70	4
DL BC 504	Quantitative Technique for Managers	Core	100	30	70	4
DL BC 505	Leadership & Management Skills	AECC	100	30	70	4
DL VAC 003	New Venture Development	VAC	50	15	35	2
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

## DL BC 501: Elements of Taxes

### Course Objectives:

1. To acquaint the students with basic principles underlying the provisions of direct tax laws
2. To develop a broad understanding of tax practices.
3. To provide students with a working knowledge of the fundamental tax principles and rules that applies by individuals.

### Course Contents:

<b>Unit I</b>	<b>Introduction and Income from Salary</b> Introduction of Income Tax
<b>Unit II</b>	Important definitions under the Income Tax Act
<b>Unit III</b>	Residential status. Computation of Income from salary
<b>Unit IV</b>	<b>Income from House Property and Business or Profession</b> - Computation of Annual Value of House and taxable income of House Property. Provisions relating to depreciation
<b>Unit V</b>	Allowable and not allowable expenses and deductions. Presumptive income & expenses
<b>Unit VI</b>	Computation of taxable income from Business or Profession
<b>Unit VII</b>	<b>Income from Capital Gain &amp; Other Sources</b> Meaning of capital assets & transfer of capital assets
<b>Unit VIII</b>	Short term and long term capital gain
<b>Unit IX</b>	Exemption under capital gain. Income from other sources
<b>Unit X</b>	<b>Deemed incomes &amp; Deductions u/s 80</b> Clubbing of income. Deemed incomes, Exempted Incomes
<b>Unit XI</b>	Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80.
<b>Unit XII</b>	Deduction available to individual. HUF and firms
<b>Unit XIII</b>	<b>Assessment of Individuals</b> Computation of taxable income of Individual
<b>Unit XIV</b>	Adjustment of agricultural income
<b>Unit XV</b>	Tax rates, marginal relief.& tax liability

### Text Books:

1. Income Tax Law & Practice- N. Hariharan (Tata McGraw hill publications)
2. AhujaGirish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delhi)

### Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
2. Agarwal, Shah, Jain, Managal, Sharma – Income Tax (RBD, Jaipur)
3. Patel, Choudhary –Income Tax (Choudhary Prakashan)

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Calculate income from salary
CO2	Analyze and compute income from house property and Business & Profession.
CO3	Understand exemptions of capital gains and incomes of other sources.
CO4	Calculate the incomes to be clubbed in the incomes of transferor.
CO5	Calculate taxable income and tax liability of assessee.

## DL BC 502: E-Commerce

### Course Objectives:

1. To make a student familiar with the mechanism of conducting business transactions through electronic media. & understand the e-commerce scenario in India.
2. To provide adequate knowledge and understanding about E-Commerce practices to the students
3. To expose students to technology in online commercial operations

### Course Contents :

<b>Unit I</b>	<b>Introduction</b> Concept of Electronic Commerce: features, and functions of commerce, e-commerce practices/s traditional practices
<b>Unit II</b>	Scope and limitations of e-commerce, e-commerce security. Fundamental of e-commerce: Definition
<b>Unit III</b>	Types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery
<b>Unit IV</b>	<b>Models of E-Commerce</b> E-commerce Models – Store-front Model, Brick and Mortar Model, Build to Order Merchant Model. Service Provider Model
<b>Unit V</b>	Subscription based Model, Broker Model, Advertiser Model, Virtual Mall Model and Infomediary Model
<b>Unit VI</b>	Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, tools and services of Internet
<b>Unit VII</b>	<b>Infrastructure of E-Commerce</b> E-Payment: Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services
<b>Unit VIII</b>	E-Ticketing: Online booking systems, Security of e-commerce: Setting up Internet security, maintaining secure information
<b>Unit IX</b>	Encryption, digital signature and other security measures.
<b>Unit X</b>	<b>Areas of Application</b> -Marketing: Marketplace v/s Market space, impact of ecommerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing
<b>Unit XI</b>	E-Finance: Areas of e-financing, e-banking, traditional vs./ e-banking, trading v/s e-trading
<b>Unit XII</b>	Importance and advantages of e-trading, operational aspects of E-trading
<b>Unit XIII</b>	<b>Contemporary Issues</b> Digital economy: Major characteristics, economic rules, impact on trading and Intermediaries, impact on business processes and functional areas in banking, Financial and Insurance organizations
<b>Unit XIV</b>	E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce
<b>Unit XV</b>	Emerging trends of M-Commerce -Infrastructure of M-Commerce and Comparison between E-Commerce and M-Commerce

### Text Book:

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. Daniel Amor, E Business R(Evolution), Pearson Edude

### Reference Books: .

1. David Whiteley, E-Commerce: Strategy, Technologies and Applications Tata McGraw Hill.
2. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

**Course Outcome:**

CO	Statement
	After completion of this course, students will be able to :
CO1	List the features , functions and common practices of e-Commerce
CO2	Decide the advantages and disadvantages of various e-Commerce models
CO3	List the infrastructure requirements of e-Commerce
CO4	Decide areas of application of e-Commerce
CO5	Identify the contemporary issues arising in the field of E-Commerce

## DL BC 503: Company Law

### Course objectives:

This course enables the students:

1. To understand the management and working of directors in companies.
2. To know the procedure of conducting various meeting of shareholders and directors.
3. To know the prevention of oppression and mismanagement in companies and restructuring of companies.

### Course Contents

<b>Unit I</b>	<b>The Company: Its Meaning and Nature</b> General Meaning, Definition, Features and Characteristics of a Company
<b>Unit II</b>	Lifting the Corporate veil
<b>Unit III</b>	Classification or types of companies
<b>Unit IV</b>	<b>Formation, Registration and Incorporation of company</b> Promoters: Position
<b>Unit V</b>	Duties and liabilities, Formation of a Company, Mode and consequences of incorporation
<b>Unit VI</b>	Various stages of formation of company
<b>Unit VII</b>	Memorandum of Association, Articles of association, contents and importance
<b>Unit VIII</b>	Doctrine of ultra virus, Doctrine of constructive notice and Doctrine of indoor management
<b>Unit IX</b>	Prospectus-contents and liabilities for misstatement in prospectus
<b>Unit X</b>	Directors- meaning, legal position, kinds, powers and duties. Managing Director
<b>Unit XI</b>	Meetings- Importance and types of company meetings. Rules regarding annual general meeting
<b>Unit XII</b>	Extra ordinary general meeting
<b>Unit XIII</b>	Dissolution and winding up of companies
<b>Unit XIV</b>	Reasons and consequences of winding up
<b>Unit XV</b>	Modes of winding up- compulsory and voluntary winding up

### Text books

1. Avtar Singh : Indian Company Law
2. Shah S. M :Lectures on Company Law

### Reference Books

1. Palmer: Company Law
2. Rammaiaya: Guide to Companies Act
3. Gower: Principles of Modern Company Law

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Understand the meaning and nature of company
CO2	Discuss the procedure of formation of companies.
CO3	Understand various important documents of company.
CO4	Analyze the working of management of companies.
CO5	Evaluating various methods and reasons of winding up of companies.

## DL BBA 504: Quantitative Technique for Business

### Course objectives:

This course enables the students:

1. To give understanding of Linear equations and Linear Programming.
2. To develop the understanding of specially structured Programming like transportation and Assignment.
3. To describe the basic concept of Decision making under uncertainty and in a competitive situation.

### Course Contents :

<b>Unit I</b>	<b>Introduction to Quantitative Techniques</b> Concept Model Building for Business Decisions.Role and Scope Models in Business and Industry
<b>Unit II</b>	Matrix Algebra Determinations
<b>Unit III</b>	Solving Linear Equation by using Matrix Correlation and Regression
<b>Unit IV</b>	<b>Linear Programming</b> Formulation and graphical solution
<b>Unit V</b>	Simplex Method
<b>Unit VI</b>	Duality
<b>Unit VII</b>	<b>Specially Structured Programming</b>
<b>Unit VIII</b>	Transportation
<b>Unit IX</b>	Assignment problems
<b>Unit X</b>	<b>Theory of Games</b> Types of games, two person zero sum games
<b>Unit XI</b>	Mixed strategy
<b>Unit XII</b>	Method of solution
<b>Unit XIII</b>	<b>Decision Theory</b> Decision tree-Applications
<b>Unit XIV</b>	Decision making-under uncertainty
<b>Unit XV</b>	under risk and in a competitive situation

### Text Books:

- N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill New Dehli
- Khandelwal Gupta and Gupta , Quantitative Techniques JPH

### Reference Books:

- 1.PaneerSelvam, Quantitative Techniques Prantice Hall New Dehli
- 2.Kothari C.R. Quantitative Techniques Vikas Publication

**Course Outcomes:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Recognize the source of a quantifiable problem, solve the issues involved and produce an appropriate action plan.
CO2	Solve the equations related to Linear programming
CO3	Observe and compute the specially structured programming of transportation and assignment problems.
CO4	Recognise and analyse strategic situations and represent them as games
CO5	Analyze the decision making problems under uncertainty and competitive situations.

## DL BC 505: Leadership & Management Skills

### Course Objectives:

1. To help students to develop essential skills to influence and motivate others
2. To inculcate emotional and social intelligence and integrative thinking for effective leadership
3. To nurture a creative and entrepreneurial mindset
4. To make students understand the personal values and apply ethical principles in professional and social contexts.

### Course Contents :

<b>Unit I</b>	<b>Leadership and Managerial Skills</b> Understanding Leadership and its Importance: What is leadership? Why Leadership required? Whom do you consider as an ideal leader? Traits and Models of Leadership: Are leaders born or made?
<b>Unit II</b>	<b>Key characteristics of an effective leader, Leadership styles, Perspectives of different leaders. Basic Leadership Skills: Motivation, Team work, Negotiation, Networking, Innovative Leadership.</b>
<b>Unit III</b>	Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders.
<b>Unit IV</b>	<b>Managerial Skills</b> Basic Managerial Skills, Planning for effective management, How to organise teams? Recruiting and retaining talent,
<b>Unit V</b>	Delegation of tasks, Learn to coordinate, Conflict management, Self-Management Skills, Understanding self-concept
<b>Unit VI</b>	Developing self-awareness, Self-examination, Self-regulation
<b>Unit VII</b>	<b>Entrepreneurial Skills</b> <b>Basics of Entrepreneurship: Meaning of entrepreneurship, Classification and types of entrepreneurship</b>
<b>Unit VIII</b>	Traits and competencies of entrepreneur, Creating Business Plan
<b>Unit IX</b>	Problem identification and idea generation, Idea validation, Pitch making
<b>Unit X</b>	Design Thinking: What is design thinking? Key elements of design thinking: Discovery, Interpretation, Ideation- Experimentation – Evolution
<b>Unit XI</b>	<b>Design Thinking</b> How to transform challenges into opportunities?
<b>Unit XII</b>	How to develop human-centric solutions for creating social good?
<b>Unit XIII</b>	<b>Ethics and Integrity</b> Learning through Biographies: What makes an individual great? Understanding the persona of a leader for deriving holistic inspiration,
<b>Unit XIV</b>	Drawing insights for leadership, How leaders sail through difficult situations? Ethics and Conduct, Importance of ethics,
<b>Unit XV</b>	Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life

### Text Books:

1. Brown, T. (2012). *Change by Design*. Harper Business
2. Kalam A. A. (2003). *Ignited Minds: Unleashing the Power within India*. Penguin Books India
3. Kelly T., Kelly D. (2014). *Creative Confidence: Unleashing the Creative Potential Within Us All*. William Collins
4. McCormack M. H. (1986). *What They Don't Teach You at Harvard Business School: Notes From A Street-Smart Executive*. RHUS

**Reference Books:**

- Sternberg R. J., Sternberg R. J., & Baltes P. B. (Eds.). (2004). *International Handbook of Intelligence*. Cambridge University Press,

**Course Outcome:**

CO	Statement
	After completion of this course, students will be able to:
CO1	Examine various leadership models and understand/assess their skills, strengths and abilities that affect their own leadership style and can create their leadership vision
CO2	Learn and demonstrate a set of practical skills such as time management, self-management, handling conflicts, team leadership, etc.
CO3	Understand the basics of entrepreneurship and develop business plans
CO4	Apply the design thinking approach for leadership
CO5	Discuss the importance of ethics and moral values for making of a balanced personality

## DL VAC 003: New Venture Development

### Course Objectives:

Entrepreneurship is about creating and building something of value from practically nothing. The challenges of forming an organization and marshalling the resources necessary to capitalize on a high potential opportunity indeed are daunting. But beyond this startup phase, the issues related to managing a growing organization while considering a multitude of new stakeholders. This course examines the problems and issues confronting entrepreneurs beyond the start-up of a new venture. After taking this course, students should be able to :

- Identify key skills required by entrepreneurs for new venture creation.
- Anticipate factors affecting feasibility of a new venture.
- Evaluate the managerial skill requirements associated with the progression of a company through the growth lifecycle

### Course Contents:

<b>Unit I</b>	The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, entrepreneur's role, task and personality, types of entrepreneurship, Importance of entrepreneurship. Developing creativity and understanding innovation, stimulating creativity; Organizational actions that enhance/hinder creativity,
<b>Unit II</b>	Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity. Recognizing Opportunities and Generating Ideas, Entry strategies: New product, Franchising, Buying an existing firm, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise evaluation checklist
<b>Unit III</b>	Feasibility Analysis : Marketing, Technical and Financial Feasibility analysis, Industry and Competitor Analysis
<b>Unit IV</b>	Assessing a New Venture's Financial Strength and Viability, Writing a Business Plan, Developing an Effective Business Model
<b>Unit V</b>	Preparing the Proper Ethical and Legal Foundation, Building a New-Venture Team, Leadership; Corporate Entrepreneurship, Social Entrepreneurship
<b>Unit VI</b>	Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantage. Managing growth; Valuation of a new company, Harvesting and Exit Strategies
<b>Unit VII</b>	Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Alternate Source of Funding: Venture capital, Angel Investment, Crowd Funding, Boot Strapping, Business Incubators, Government grants and Subsidies
<b>Unit VIII</b>	Financial schemes offered by various financial institutions and study of Government Schemes that support Entrepreneurs, Start-ups, MSMEs, any new venture, rules and regulations governing support by these institutions.

**Text Books:**

1. Lisa Gundry ,Jill Kickul ; Entrepreneurship Strategy : Changing Patterns in New Venture Creation, Growth, and Reinvention, Sage Publications, 2006
2. Barringer B.R. and Ireland R.D., 2006. Entrepreneurship: Successfully Launching New Ventures. Pearson: New Jersey.

**Suggested Readings :**

1. Dynamics of Entrepreneurial Development and Management; by V Desai,
2. Stephen Spinelli, Robert J. Adams New Venture Creation: Entrepreneurship for the 21st Century McGraw Hill
3. Arya Kumar , Entrepreneurship: Creating and Leading an Entrepreneurial Organization Pearson

**Course Outcomes**

CO	Statement
	After completion of this course the student will be able to -
CO1	Understand and develop creative skills essential for being an entrepreneur
CO2	Perform feasibility analysis to identify potentially successful new venture.
CO3	Develop effective teamwork and leadership skills
CO4	Develop an understanding about strategic planning & management of a venture
CO5	Identify funding options for setting up a new venture

**Semester – VI**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 601	Management Accounting	Core	100	30	70	4
DL BC 602	Elements of Auditing	Core	100	30	70	4
DL BC 603	Personal Finance & Planning	Core	100	30	70	4
DL BC 604	Professional Skills	AECC	100	30	70	4
DL BC 605	Critical Thinking	Multi-disciplinary	50	15	35	2
DL BC 606	Social Entrepreneurship	SEC	100	30	70	4
<b>Total</b>			<b>550</b>	<b>165</b>	<b>385</b>	<b>22</b>

## DL BC 601: Management Accounting

### Course Objectives:

1. The course emphasizes the use of accounting data for decision making and is different from financial reporting.
2. Discuss the different methods used by accounting information systems to provide information to managers, and how to adopt this information to make decisions

### Course Contents

<b>Unit I</b>	Meaning ,Nature, Scope of Management Accounting
<b>Unit II</b>	Comparison with Financial accounting and cost accounting
<b>Unit III</b>	Advantages and Limitations of Management accounting , Role of Management Accountant
<b>Unit IV</b>	Meaning, Objectives, Significance & Limitations of Financial Analysis
<b>Unit V</b>	Comparative financial Statements, Common size Financial statements
<b>Unit VI</b>	Ratio Analysis-Solvency Ratios, Long term Solvency ratios, Turnover Ratios, Investment Analysis ratios
<b>Unit VII</b>	Meaning, Significance, Limitations of Fund Flow Analysis
<b>Unit VIII</b>	Preparation of Fund flows statement
<b>Unit IX</b>	Meaning, Significance, Limitations of Cash Flow Analysis
<b>Unit X</b>	Preparation of Cash flow Statements.
<b>Unit XI</b>	Introduction of Standard Costing
<b>Unit XII</b>	Cost Variance analysis- Material & Labour variances
<b>Unit XIII</b>	Meaning , Objective Advantages & Limitations of Cost Volume Profit Analysis
<b>Unit XIV</b>	Methods of Cost Volume Profit Analysis
<b>Unit XV</b>	Break-even Chart

### Text Books:

1. M.N. Arora, “Management Accounting”
2. S.N. & S.K. Maheshwari, “Accounting for Management”

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Understand concepts of Management accounting and differentiate between various types of Accounting.
CO2	Compare common size and comparative financial statements of different periods. Analyze financial statements and different ratios for decision making.
CO3	Discuss importance and limitation of Fund flow and Cash Flow statements and create them for accounting purpose.
CO4	Apply Standard costing technique for controlling cost.
CO5	Describe and Analyze relationships between cost, volume and profit for achieving breakeven point and profit maximization.

## DL BC 602: Elements of Auditing

### Course Objectives:

This course enables the students:

1. The course emphasizes on the understanding of the theory, concepts, professional and legal standards and procedures underlying audits of financial statements by independent public accountants.

### Course Contents:

<b>Unit I</b>	Meaning of book-keeping, Accountancy, Auditing, Errors, Frauds
<b>Unit II</b>	Objects, scope, principles, advantages, techniques and limitations of Audit.
<b>Unit III</b>	Meaning, objects and limitations of internal audit
<b>Unit IV</b>	Preparation, objects, advantages and disadvantages and construction of Audit programme
<b>Unit V</b>	Meaning, types and importance of vouching
<b>Unit VI</b>	Vouching of different types of receipts and payments.
<b>Unit VII</b>	Meaning and objects of verification of assets and liabilities.
<b>Unit VIII</b>	Rules regarding management of depreciation
<b>Unit IX</b>	Provisions and reserves. Objects and methods of creating secret reserve
<b>Unit X</b>	Audit of final accounts, Liabilities of auditor regarding audit
<b>Unit XI</b>	Professional ethics- basic concept
<b>Unit XII</b>	Various audit reports and certificates
<b>Unit XIII</b>	Meaning, nature, objects and importance of investigation
<b>Unit XIV</b>	Difference between audit and investigation
<b>Unit XV</b>	Investigation for fraud. Investigation report. EDP audit

### Text Books:

1. De Paula- Principles of Auditing
2. J. Lancasters- Principles & Practices of Auditing

### Suggested Readings:

1. R.G. Williams- Elements of Auditing

### Course Outcomes:

CO	Statement
CO1	Understand the theoretical concept and differences between book keeping, accountancy and audit.
CO2	Describe Audit program and understand theoretical concepts of Vouchers, receipts and payments.
CO3	Discuss details regarding Verification, Depreciation, provisions, reserves and valuation of inventories.
CO4	Compute audit report of a business organization.
CO5	Understand the nature, objectives and importance of investigation in audit.



## DL BC 603: Personal Finance and Planning

### Course Objectives:

1. To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning.
2. To develop necessary skills to become a successful financial planner.

### Course Contents :

<b>Unit I</b>	Financial goals, Time value of money, steps of financial planning
<b>Unit II</b>	Introduction of savings, benefits of savings
<b>Unit III</b>	Management of spending & financial discipline
<b>Unit IV</b>	Net banking and UPI, digital wallets
<b>Unit V</b>	Security and precautions against Ponzi schemes and online frauds
<b>Unit VI</b>	<b>Investment planning-</b> Process and objectives of investment
<b>Unit VII</b>	Concept of return & risk for various assets class
<b>Unit VIII</b>	Mutual fund schemes including SIP
<b>Unit IX</b>	<b>Personal Tax Planning -</b> Tax Structure in India for personal taxation
<b>Unit X</b>	Steps of Personal tax planning
<b>Unit XI</b>	Exemptions and deductions for individuals
<b>Unit XII</b>	<b>Insurance Planning-</b> Need for Protection planning
<b>Unit XIII</b>	Importance of Insurance: life and non-life insurance schemes.
<b>Unit XIV</b>	<b>Retirement Planning-</b> Retirement Planning Goals
<b>Unit XV</b>	Process of retirement planning, New Pension Scheme.

### Text Books:

1. *Introduction to Financial Planning (4th Edition 2017)* – Indian Institute of Banking & Finance
2. Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd (CNBC TV 18)
3. Sinha. Madhu, *Financial Planning: A Ready Reckoner* July 2017 Mc Graw Hill

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Understand the meaning and relevance of Financial Planning.
CO2	Familiarize with regard to the concept of Investment Planning
CO3	Examine concept of Personal Tax Planning.
CO4	Analyze Insurance Planning and its relevance
CO5	Develop insights in to Retirement planning and its relevance

## DL BC 604: Professional Skills

### Course Objectives:

1. To acquire career skills and fully pursue to partake in a successful career path
2. To prepare good resume, prepare for interviews and group discussions
3. To explore desired career opportunities in the employment market in consideration of an individual SWOT.
4. Understand the significance of Team Skills and help them in acquiring them
5. To help them design, develop and adapt to situations as an individual and as a team.

### Course Contents :

<b>Unit I</b>	<b>Resume Skills &amp; Interview Skills</b>
	Resume Skills : Preparation and Presentation, Introduction of resume and its importance, Difference between a CV, Resume and Bio data, Essential components of a good resume, Resume skills : common errors,
<b>Unit II</b>	Common errors people generally make in preparing their resume, Prepare a good resume of her/his considering all essential components
<b>Unit III</b>	Interview Skills : Preparation and Presentation, Meaning and types of interview (F2F, telephonic, video, etc.), Dress Code, Background Research, Do's and Don'ts, Situation, Task, Approach and Response (STAR Approach) for facing an interview, Interview procedure (opening, listening skills, closure, etc.),
<b>Unit IV</b>	Important questions generally asked in a job interview (open and closed ended questions), Interview Skills : Simulation, Observation of exemplary interviews, Comment critically on simulated interviews,
<b>Unit V</b>	Interview Skills : Common Errors, Discuss the common errors generally candidates make in interview, Demonstrate an ideal interview
<b>Unit VI</b>	<b>Group Discussion Skills &amp; Exploring career opportunities</b> Meaning and methods of Group Discussion,
<b>Unit VII</b>	Procedure of Group Discussion, Group Discussion- Simulation, Group Discussion - Common Errors, Knowing yourself – personal characteristics
<b>Unit VIII</b>	Knowledge about the world of work, requirements of jobs including self-employment,
<b>Unit IX</b>	Sources of career information, Preparing for a career based on their potentials and availability of opportunities
<b>Unit X</b>	<b>Presentation Skills, Trust and Collaboration</b>
	Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Handling questions, Presentation to heterogenic group
<b>Unit XI</b>	Ways to improve presentation skills over time, Explain the importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree
<b>Unit XII</b>	Spirit of Team work, Understanding fear of being judged and strategies to overcome fear
<b>Unit XIII</b>	<b>Listening as a Team Skill &amp; Brainstorming</b>

	Advantages of Effective Listening, Listening as a team member and team leader. Use of active listening strategies to encourage sharing of ideas (full and undivided attention, no interruptions, no prethink, use empathy, listen to tone and voice modulation, recapitulate points, etc.).,
<b>Unit XIV</b>	Use of group and individual brainstorming techniques to promote idea generation., Learning and showcasing the principles of documentation of team session outcomes
<b>Unit XV</b>	<p><b>Social and Cultural Etiquette &amp; Internal Communication</b></p> <p>Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance of time, place, propriety and adaptability to diverse cultures, Use of various channels of transmitting information including digital and physical, to team members.</p>

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Prepare their resume in an appropriate template without grammatical and other errors and using proper syntax and Participate in a simulated interview
CO2	Actively participate in group discussions towards gainful employment, Capture a self - interview simulation video regarding the job role concerned and Enlist the common errors generally made by candidates in an interview.
CO3	Perform appropriately and effectively in group discussions and Explore sources (online/offline) of career opportunities
CO4	Use common technology messaging tools that are used in enterprises for flow of information and transition from command and control to informal communication during an online/offline team session & Actively use and operate online team communication tools: Webinar, Skype, Zoom, Google hangout etc
CO5	Appreciate and demonstrate Team Skills & Generate, share and maximise new ideas with the concept of brainstorming and the documentation of key critical ideas/thoughts articulated and action points to be implemented with timelines in a team discussion (as MOM) in identified applicable templates

## DL BC 605: Critical Thinking

### Course Objective:

This course provides practical skills with some theoretical background in the reasoning processes by which we reach conclusions in everyday life, as well as in academic disciplines. It prepares the student for critical thinking and develops his/her critical awareness, needed when faced with texts, case studies, articles, arguments, speeches, and information from the media.

### Course Contents :

<b>Unit I</b>	<b>Introduction</b> Fundamentals of Critical Thinking: the difference between literal meaning and implication, the principles of definition, how to identify when a disagreement is merely verbal, the distinction between necessary and sufficient conditions, and problems with the imprecision of ordinary language.
<b>Unit II</b>	<b>What is an Argument</b> (Examples drawn from everyday life, philosophical, moral and legal contexts.), Rhetoric: Persuasion vs. logical support, Recognizing Arguments
<b>Unit III</b>	<b>Deductive Arguments:</b> General Introduction, Validity, Soundness. Valid Argument Forms, Reductio Ad Absurdum., Fallacies related to deductive arguments.
<b>Unit IV</b>	<b>Inductive Arguments:</b> General Introduction, Strength, Cogency, Inductive Generalizations (Enumerative Induction)
<b>Unit V</b>	<b>Argument Reconstruction:</b> Argument Assessment: Extraneous material; Defusing the rhetoric; logical streamlining; implicit and explicit; connecting premises; relevance; ambiguity and vagueness
<b>Unit VI</b>	<b>Practical Reasoning:</b> Casual generalizations. Rationally persuasive arguments; some strategies for logical assessment; refutation by counter example.
<b>Unit VII</b>	<b>Fallacies</b> Identification of major logical fallacies (false authority, circular reasoning etc.), The difference between facts and inferences, The difference between the denotative and connotative meanings of words, The differences between conscious, unconscious, warranted and unwarranted assumptions
<b>Unit VIII</b>	<b>Moral, Legal and Aesthetic Reasoning</b> Principles of Moral Reasoning; Major perspectives in Moral Reasoning. Legal Reasoning. Justifying Laws, Four Perspectives. Aesthetic Reasoning. Eight aesthetic principles; Using Aesthetic Principles to Judge Aesthetic Value; Evaluating Aesthetic Criticism: Relevance and Truth; Why Reason Aesthetically

### Text Books:

1. Bowell, T. and Kemp, G. "Critical Thinking: A Concise Guide." Oxon: Routledge, 3rd edition, 2009.

### Suggested Readings:

1. Gardner, Peter S. "New Directions: Reading Writing and Critical Thinking." Cambridge Academic Writing Collection, 2005.
2. Mayfield, Marlys. "Thinking for Yourself: Developing Critical Thinking Skills through Reading and Writing." Eighth Edition. Boston: Wadsworth. Cengage Learning, 2010.
3. Audi, R. "Practical Reasoning and Ethical Decision." London: Routledge, 2006.

### Course Outcome:

After completion of this course, students will be able:

<b>CO</b>	<b>Statement</b>
CO1	To enable students / learners to understand the logical connections between ideas.
CO2	To help them to identify, construct and evaluate arguments.
CO3	To equip them to detect inconsistencies and common mistakes in reasoning.
CO4	To enable them to write analytically for academic purpose
CO5	To distinguish between inferences of different types in various forms of communication.

## DL BC 606: Social Entrepreneurship

### Course Objectives:

The course will enable the student to

1. Have a fundamental understanding of Social Entrepreneurship
2. Have a basic understanding of the means to raise a social enterprise
3. Understand the emerging career opportunities and New Directions in the field

### Course Contents :

<b>Unit I</b>	Introduction to Social Entrepreneurship
<b>Unit II</b>	Need & Reasons for growth of social entrepreneurship
<b>Unit III</b>	Similarity & Difference from Non-Profit Organization & Social Service Providers
<b>Unit IV</b>	Relationship of social enterprise with other companies and markets
<b>Unit V</b>	Legal structure of social enterprise
<b>Unit VI</b>	Future & Impact of Social Enterprise on CSR & Non-Profit Social Service.
<b>Unit VII</b>	Choosing the right ideas for Social Enterprise, Formulation of business plan
<b>Unit VIII</b>	Funding decision for social enterprise
<b>Unit IX</b>	Concept of a Social Impact Investor
<b>Unit X</b>	<b>Social Enterprise Business Models:</b> Financial Risk Analysis , Source of Funds
<b>Unit XI</b>	Scale –Up Models
<b>Unit XII</b>	Exit Strategy for Social Enterprise.
<b>Unit XIII</b>	Risk Analysis
<b>Unit XIV</b>	Source of Funds , –Up Models
<b>Unit XV</b>	Exit Strategy for Social Enterprise

### Text Books:

2. Social Entrepreneurship :What Everyone Needs To Know , David Bornstein & Susan Davis , Oxford University Press

### Suggested Readings:

1. Social Entrepreneurship in India : Quarter Idealism & a pound of Pragmatism , Madhukar Shukla , Sage Publication
2. Building Social Business : The New Kind of capitalism that serves Humanity `s Most Pressing Needs , Md. Yunus with Karl Weber ,Perseus Book Group
3. The Unfinished Social Entrepreneur , Jonathan .C.Lewis , Red Press Publication

### Course Outcomes:

CO	Statement
	After the completion of this course, students will be able to:
CO1	Have a fundamental level of understanding relating Social Entrepreneurship
CO2	Imbibe deep knowledge on the means for establishing Social Enterprise
CO3	Develop an understanding about raising a social enterprise
CO4	Develop an understanding of the various role models
CO5	Imbibe an understanding of global competition in social enterprise

## **B.Com Degree (Hons.) with Research**

**(Only for Students Securing 75% Marks and above in the first six Semester)**

### **Semester – VII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC R 701	Research Methodology	Core	100	30	70	4
DL BC R 702	Advertising & Personal Selling	Core	100	30	70	4
DL BC R 703	Banking and Insurance	Core	100	30	70	4
DL BC R 704	International Finance	Core	100	30	70	4
DL BC R 704	Research Projects (Minor)	Project	100	50	50	4
<b>Total</b>			<b>500</b>	<b>170</b>	<b>330</b>	<b>20</b>

## DL BC R 701: Research Methodology

### Course Objectives:

The course enables the students:

1. Develop an understanding of Role of Business Research, Process of Research and types of research.
2. Explain the mechanism for defining the Research problems and develop Research Proposals.
3. Develop an understanding of merits and limitations of various research designs, types of data and methods of data collection..

### Course Contents

<b>Unit I</b>	Meaning, Objective and Types of Research;
<b>Unit II</b>	Criteria of good Research; Defining of Research Problem;
<b>Unit III</b>	The Research Process: an overview.
<b>Unit IV</b>	Introduction of Research Proposal, Types of Research Proposals
<b>Unit V</b>	Meaning and need of Research design
<b>Unit VI</b>	Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies;
<b>Unit VII</b>	Sampling: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non Sampling errors
<b>Unit VIII</b>	Probability and Non Probability Sampling. Primary and Secondary data,
<b>Unit IX</b>	Methods of collection of primary data, Questionnaire design and administration, Collection of Secondary data.
<b>Unit X</b>	Data Analysis: Editing, Coding, Tabular representation of data. Graphical Representation of Data. Hypothesis,
<b>Unit XI</b>	Concept of Hypothesis Testing – Logic & Importance. One sample test: z test, t test and Chi square test
<b>Unit XII</b>	Two sample test: z test, t test and Chi square test. Analysis of Variance (ANOVA)
<b>Unit XIII</b>	Interpretation, Significance of report writing
<b>Unit XIV</b>	Types of research report, Different steps in writing report;
<b>Unit XV</b>	Presentation of report: Communication dimensions

**Text Books:**

1. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

**Suggested Readings:**

1. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
2. Business Research Methods; Donald R Cooper and Pamela S Schindler; Tata McGraw Hills, New Delhi.
3. Business Research Methods – William G. Zikmund; 7<sup>th</sup> Ed. VII Indian Reprint 2008; Cengage, New Delhi.

**Course Outcomes:**

<b>CO</b>	<b>Statement</b>
CO1	Gain the Knowledge & understanding of concept / fundamentals for different types of research.
CO2	Applying relevant research techniques.
CO3	Evaluating relevant data collection techniques and displaying of data collected
CO4	Classifying different techniques of sampling and Evaluating statistical analysis which includes t test, z test, ANOVA technique in doing research.
CO5	Applying Interpretation and prepare research report.

## DL BC R 702: Advertising & Personal Selling

### Course Objective:

The course enables the students:

1. To understand the advertising and personal selling as promotional tools in marketing.
2. To develop a customer oriented attitude for designing advertising and personal selling messages.

### Course Contents:

<b>Unit I</b>	Advertising: Importance, types and objectives, DAGMAR Approach
<b>Unit II</b>	Audience selection; Setting of advertising budget: determinants and major methods
<b>Unit III</b>	Advertising creativity; Advertising appeals; Advertising copy
<b>Unit IV</b>	Elements of print and broadcast advertising copy
<b>Unit V</b>	Types of Advertising Media- strengths and limitations
<b>Unit VI</b>	Factors influencing selection of advertising media; Media Scheduling
<b>Unit VII</b>	Advertising Agency: Role, types and selection of advertising agency
<b>Unit VIII</b>	Ethical and legal aspects of advertising
<b>Unit IX</b>	Role of Advertising Standards Council of India (ASCI)
<b>Unit X</b>	Concept of Personal Selling and Salesmanship, Qualities of a good salesperson
<b>Unit XI</b>	Types of salespersons; Role of Personal Selling in CRM
<b>Unit XII</b>	Prospecting,; Pre Approach; Approach
<b>Unit XIII</b>	Presentation and Demonstration
<b>Unit XIV</b>	Handling of Objections; Closing the Sale; Follow-Up
<b>Unit XV</b>	Sales Reports and Sales Audit.

### Text Books :

1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
2. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
3. Gupta, Ruchi (2017), *Advertising*. Scholar Tech Press.
4. Kapoor, Neeru. *Advertising and Personal Selling*. Pinnacle Learning

### Suggested Books

1. Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

### Course Outcome:

CO	Statement
	After completion of this course, students will be able to :
CO1	Understand the objectives behind advertising and promotions
CO2	Understand the various advertising and media elements in the advertising decisions.
CO3	Identify the ethical and legal issues of advertising.
CO4	Comprehend the importance and role of personal selling.
CO5	Understand the process of personal selling

## DL BC R 703: Banking and Insurance

### Course Objectives

1. To understand functions of commercial banks in modern banking environment including diverse areas of Indian banking.
2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship.
3. To gain knowledge of concept and role of insurance in economic development of the country

### Course Contents :

<b>Unit I</b>	Bank-Definition and functions
<b>Unit II</b>	Regional Rural Banks, Investment Banks, Development banks
<b>Unit III</b>	Recent trends in Indian Banking (E-banking innovative banking)
<b>Unit IV</b>	Relationship between Banker and customer
<b>Unit V</b>	Cheque, Bills of exchange and Promissory notes
<b>Unit VI</b>	Salient features of the Banking Regulation Act
<b>Unit VII</b>	Insurance - An Introduction :- Origin and development of insurance, Risks Hazards
<b>Unit VIII</b>	Meaning Characteristics functions and Social and Economic significance of insurance
<b>Unit IX</b>	Principles of insurance- Insurance Interest, utmost good faith, warranties
<b>Unit X</b>	Life Insurance - Meaning, Need, Functions and development of life insurance in India
<b>Unit XI</b>	Types of Important Plans
<b>Unit XII</b>	Life Insurance Agents, Meaning of an agent
<b>Unit XIII</b>	General insurance - meaning, Scope, Settlement of claims
<b>Unit XIV</b>	Fire Insurance-meaning, Scope and Issue of fire Insurance Policy
<b>Unit XV</b>	Types of Plans, Conditions of fire Insurance policy

### Text Books:

1. Mishra M. N., Insurance Principles and Practices, S.Chand& Co.
2. Timothy and Scott, Bank Management, Thomson (South-Western), Bangalore

### Suggested Readings:

1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
3. Life Insurance Corporation Act 1956

### Course Outcomes:

CO	Statements
	After the completion of this course, students will be able to:
CO1	Understand the concept of Indian banking system and its recent trends
CO2	Understand the functioning of Reserve Bank of India and overall working of commercial bank of India
CO3	Analyze the role of insurance in economic development
CO4	Analyzing the dimensions of banker customer relationships
CO5	Identify the concept and need of Life insurance and General insurance

## DL BC R 704: International Finance

### Course Objectives:

1. The course explores the relation of International Finance in an international setting.
2. It aims to enable Student to trace the evolution of exchange rate system in the international financial markets.
3. The course emphasizes on the drawing of balance of payments account in a country.
4. The course emphasizes the foreign aid, economic development with their problem and prospects.

### Course Contents :

<b>Unit I</b>	International Finance, Meaning and Importance, Need , scope
<b>Unit II</b>	Methods of Payment and their uses
<b>Unit III</b>	Letter of Credits, types, parties
<b>Unit IV</b>	International Finance Market: Meaning and Functions
<b>Unit V</b>	Domestic and Foreign Financial Market
<b>Unit VI</b>	International Debt Instrument-Euro notes, Euro bonds
<b>Unit VII</b>	IMF (International Monetary Fund) and World Bank
<b>Unit VIII</b>	IFC(International Finance Corporation)
<b>Unit IX</b>	IDA(International Development Association)
<b>Unit X</b>	ADB (Asian Development Bank): Objectives, Progress and Criticism
<b>Unit XI</b>	PPP(Purchasing Power Parity) Theory
<b>Unit XII</b>	Balance of Payment , Foreign Exchange
<b>Unit XIII</b>	Exchange Control- Meaning. Features and Objectives
<b>Unit XIV</b>	FEMA(Foreign Exchange Management Act)- Meaning, Features and Objectives
<b>Unit XV</b>	Foreign Aid to India: Economic Development and challenges

### Text Books:

1. Mithani, D.M: Introduction to International Economics, Himalaya Publishing House, Mumbai.
2. Seth,M.L: Money, Banking, International Trade and Public Finance: Laxmi Narayan Agarwal Educational Publisher, Agra.
3. S.K. Vargheese: Finance of Foreign Trade and Foreign Exchange
4. M.C.Vaish: International Economics
5. Avadhani, V.A : International Finance Theory, Tata Mc Graw Hill Publishing Company Ltd. NewDelhi.

### Course Outcomes:

CO	Statement
	After completion of the course the students will be able to
CO1	Understand International Finance, their meaning, scope, methods of payment of a business system and the environment in which it operates.
CO2	Know and explain the Domestic and Foreign Financial Market, International Monetary System to understand the International Business.
CO3	Understand the International Monetary organizations with their objective and relevance.
CO4	Determination of Exchange Rates, PPP Theory and Balance of payment help to correlate Domestic business with International Business.
CO5	Understand foreign aid, its impact on global market and World trade Organization creates a global knowledge of International Finance.

## **DL BC R 705: Research Project (Minor)**

Research Project is expected provide students with an opportunity to apply their class room learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall carry 100 marks.

### **Course Outcomes:**

<b>CO</b>	<b>Statement</b>
	After completion of this course, students will be able to:
CO1	Prepare comprehensive report based on literature survey
CO2	Use theoretical concept in real life situation.
CO3	Solve problems through simulation or through practical work
CO4	Show results from the work comprehensively through presentation
CO5	Demonstrate his/her work in a conference or publish the work in a peer reviewed journal

### **B.Com Degree (Hons.) with Research**

**(Only for Students Securing 75% Marks and above in the first six Semester)**

#### **Semester – VIII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC R 801	Indirect Taxes	Core	100	30	70	4
DL BC R 802	Synopsis Writing & Seminar	Core	100	30	70	4
DL BC R 803	Research Project (Major)	Project	300	150	150	12
<b>Total</b>			<b>500</b>	<b>210</b>	<b>290</b>	<b>20</b>

## DL BC R 801: Indirect Taxes

### Course Objectives:

1. To understand the basics of taxes pattern and their uses.
2. The students should be able to demonstrate an understanding of the tax provisions
3. Enabling them to understand the types of taxes, legal aspects , and their pattern

### Course Contents:-

<b>Unit I</b>	Important definitions Inter-state sales and other sales
<b>Unit II</b>	Declared goods, tax liability and rates of tax
<b>Unit III</b>	Registration of dealers and collection of tax
<b>Unit IV</b>	Important definitions, tax exemptions and exempted goods
<b>Unit V</b>	Incidence and rates of taxes
<b>Unit VI</b>	Registration of dealers and payment of tax
<b>Unit VII</b>	Important definitions, classification of goods, basis of excise duty
<b>Unit VIII</b>	Central VAT, valuation of goods and computation of excise duty
<b>Unit IX</b>	Exemptions of small scale industries.
<b>Unit X</b>	Introduction & nature of custom duty
<b>Unit XI</b>	Prohibition on illegal import and export, Tax liability and valuation of goods
<b>Unit XII</b>	Meaning of custom duty, imported and exported goods.
<b>Unit XIII</b>	Service Tax – Meaning and Important definitions
<b>Unit XIV</b>	Taxable services
<b>Unit XV</b>	Tax free Services

### Text Book:

V.S.Datey : Indirect Taxes-Law and Practice, Taxmann Publication (P) Ltd. New Delhi.

### Suggested Readings:

1. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes
2. Dr. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi

### Course Outcome:

CO	Statement
CO1	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Sales Tax
CO2	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Rajasthan Value added Tax
CO3	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Excise Duty
CO4	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Custom Duty
CO5	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Services Tax

## DL BC R 802: Synopsis Writing & Seminar

The students should submit 2 sets of hard bound copy of Synopsis and give PPT Presentation to the experts of University. This shall Carry 100 marks

### **GUIDELINES FOR THE PREPARATION OF SYNOPSIS FOR PRESENTATION**

The following guidelines and format of the synopsis that must be submitted after having chosen the subject matter and topic of the project work. The students are advised to strictly follow the guidelines and formats indicated below, while giving a strong emphasis of the goals of the Dissertation to be achieved.

1. Title of the Dissertation/Topic – (Related to the domain of the study)
2. Introduction including background of proposed study- (300-400 Words Approx.)
3. Review of literature.
4. Problem statement – (Max 100 words)
5. Need for the research – What prompts you to do the research? (100 Words Approx.)
6. Objectives – there may be so many dimensions to the research problem, but one may not have enough resources or time to study all dimensions. So, one list the objectives to, in fact, draw the boundary for the research work.
7. Research methodology: - Explains Method, tools, etc. for the study.
8. Sources of data – Primary or secondary or both the kinds of data may be used. What could be the probable sources of the secondary data applicable to the research?
9. Sampling – in case primary data is to be collected, the technique of collection needs to be explained.
10. Expected outcome of the study (200 Words Approx.)
11. Bibliography

**Topic Selection Criteria:-** Topic should be management based and related to your domain of the study. Technical and Engineering based topics would be rejected.

#### **Synopsis submission must contain:-**

1. The student shall write everything in his own words. Use MSWord, 12 Point Times New Roman font, single Column. Approximately one-inch margin on each side of the page be maintained.
2. Give illustration and tables wherever appropriate. \*The synopsis has to be signed by student and endorsed by respective guide (first Page).
3. The synopsis must be accompanied by the CV of the Guide for approval.

## DL BC R 803: Research Project (Major)

Research Project is expected provide students with an opportunity to apply their class room learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall Carry 300 marks. The Student should also Publish one Research paper in UGC listed Journal.

### Course Outcomes:

CO	Statement
	After completion of this course, students will be able to:
CO1	Prepare comprehensive report based on literature survey
CO2	Use theoretical concept in real life situation.
CO3	Solve problems through simulation or through practical work
CO4	Show results from the work comprehensively through presentation
CO5	Demonstrate his/her work in a conference or publish the work in a peer reviewed journal

**B.Com Degree (Hons.)**  
**(For Students Completing First Six Semester)**  
**Semester – VII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 701	Research Methodology	AECC	100	30	70	4
DL BC 702	Advertising & Sales Management	Core	100	30	70	4
DL BC 703	Banking and Insurance	Core	100	30	70	4
DL BC 704	International Finance	Core	100	30	70	4
DL BC 705	Comprehensive VIVA	VIVA	100	-	100	4
<b>Total</b>			<b>500</b>	<b>120</b>	<b>380</b>	<b>20</b>

## DL BC 701: Research Methodology

### Course Objectives

The course enables the students:

1. Develop an understanding of Role of Business Research, Process of Research and types of research.
2. Explain the mechanism for defining the Research problems and develop Research Proposals.
3. Develop an understanding of merits and limitations of various research designs, types of data and methods of data collection..

### Course Contents

<b>Unit I</b>	Meaning, Objective and Types of Research;
<b>Unit II</b>	Criteria of good Research; Defining of Research Problem;
<b>Unit III</b>	The Research Process: an overview.
<b>Unit IV</b>	Introduction of Research Proposal, Types of Research Proposals
<b>Unit V</b>	Meaning and need of Research design
<b>Unit VI</b>	Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies;
<b>Unit VII</b>	Sampling: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non Sampling errors
<b>Unit VIII</b>	Probability and Non Probability Sampling. Primary and Secondary data,
<b>Unit IX</b>	Methods of collection of primary data, Questionnaire design and administration, Collection of Secondary data.
<b>Unit X</b>	Data Analysis: Editing, Coding, Tabular representation of data. Graphical Representation of Data. Hypothesis,
<b>Unit XI</b>	Concept of Hypothesis Testing – Logic & Importance. One sample test: z test, t test and Chi square test
<b>Unit XII</b>	Two sample test: z test, t test and Chi square test. Analysis of Variance (ANOVA)
<b>Unit XIII</b>	Interpretation, Significance of report writing
<b>Unit XIV</b>	Types of research report, Different steps in writing report;
<b>Unit XV</b>	Presentation of report: Communication dimensions

### Text Books:

2. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

**Suggested Readings:**

4. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
5. Business Research Methods; Donald R Cooper and Pamela S Schindler; Tata McGraw Hills, New Delhi.
6. Business Research Methods – William G. Zikmund; 7<sup>th</sup> Ed. VII Indian Reprint 2008; Cengage, New Delhi.

**Course Outcomes:**

<b>CO</b>	<b>Statement</b>
CO1	Gain the Knowledge & understanding of concept / fundamentals for different types of research.
CO2	Applying relevant research techniques.
CO3	Evaluating relevant data collection techniques and displaying of data collected
CO4	Classifying different techniques of sampling and Evaluating statistical analysis which includes t test, z test, ANOVA technique in doing research.
CO5	Applying Interpretation and prepare research report.

## DL BC 702: Advertising & Personal Selling

### Course Objective:

The course enables the students:

1. To understand the advertising and personal selling as promotional tools in marketing.
2. To develop a customer oriented attitude for designing advertising and personal selling messages.

### Course Contents:

<b>Unit I</b>	Advertising: Importance, types and objectives, DAGMAR Approach
<b>Unit II</b>	Audience selection; Setting of advertising budget: determinants and major methods
<b>Unit III</b>	Advertising creativity; Advertising appeals; Advertising copy
<b>Unit IV</b>	Elements of print and broadcast advertising copy
<b>Unit V</b>	Types of Advertising Media- strengths and limitations
<b>Unit VI</b>	Factors influencing selection of advertising media; Media Scheduling
<b>Unit VII</b>	Advertising Agency: Role, types and selection of advertising agency
<b>Unit VIII</b>	Ethical and legal aspects of advertising
<b>Unit IX</b>	Role of Advertising Standards Council of India (ASCI)
<b>Unit X</b>	Concept of Personal Selling and Salesmanship, Qualities of a good salesperson
<b>Unit XI</b>	Types of salespersons; Role of Personal Selling in CRM
<b>Unit XII</b>	Prospecting,; Pre Approach; Approach
<b>Unit XIII</b>	Presentation and Demonstration
<b>Unit XIV</b>	Handling of Objections; Closing the Sale; Follow-Up
<b>Unit XV</b>	Sales Reports and Sales Audit.

### Text Books :

1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
2. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
3. Gupta, Ruchi (2017), *Advertising*. Scholar Tech Press.
4. Kapoor, Neeru. *Advertising and Personal Selling*. Pinnacle Learning

### Suggested Books

1. Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
2. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

**Course Outcome:**

CO	Statement
	After completion of this course, students will be able to :
CO1	Understand the objectives behind advertising and promotions
CO2	Understand the various advertising and media elements in the advertising decisions.
CO3	Identify the ethical and legal issues of advertising.
CO4	Comprehend the importance and role of personal selling.
CO5	Understand the process of personal selling

## DL BC 703: Banking and Insurance

### Course Objectives

1. To understand functions of commercial banks in modern banking environment including diverse areas of Indian banking.
2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship.
3. To gain knowledge of concept and role of insurance in economic development of the country

### Course Contents :

<b>Unit I</b>	Bank-Definition and functions
<b>Unit II</b>	Regional Rural Banks, Investment Banks, Development banks
<b>Unit III</b>	Recent trends in Indian Banking (E-banking innovative banking)
<b>Unit IV</b>	Relationship between Banker and customer
<b>Unit V</b>	Cheque, Bills of exchange and Promissory notes
<b>Unit VI</b>	Salient features of the Banking Regulation Act
<b>Unit VII</b>	Insurance - An Introduction :- Origin and development of insurance, Risks Hazards
<b>Unit VIII</b>	Meaning Characteristics functions and Social and Economic significance of insurance
<b>Unit IX</b>	Principles of insurance- Insurance Interest, utmost good faith, warranties
<b>Unit X</b>	Life Insurance - Meaning, Need, Functions and development of life insurance in India
<b>Unit XI</b>	Types of Important Plans
<b>Unit XII</b>	Life Insurance Agents, Meaning of an agent
<b>Unit XIII</b>	General insurance - meaning, Scope, Settlement of claims
<b>Unit XIV</b>	Fire Insurance-meaning, Scope and Issue of fire Insurance Policy
<b>Unit XV</b>	Types of Plans, Conditions of fire Insurance policy

### Text Books:

1. Mishra M. N., Insurance Principles and Practices, S.Chand& Co.
2. Timothy and Scott, Bank Management, Thomson (South-Western), Bangalore

### Suggested Readings:

1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
3. Life Insurance Corporation Act 1956

### Course Outcomes:

CO	Statements
	After the completion of this course, students will be able to:
CO1	Understand the concept of Indian banking system and its recent trends
CO2	Understand the functioning of Reserve Bank of India and overall working of commercial bank of India
CO3	Analyze the role of insurance in economic development
CO4	Analyzing the dimensions of banker customer relationships
CO5	Identify the concept and need of Life insurance and General insurance

## DL BC 704: International Finance

### Course Objectives:

1. The course explores the relation of International Finance in an international setting.
2. It aims to enable Student to trace the evolution of exchange rate system in the international financial markets.
3. The course emphasizes on the drawing of balance of payments account in a country.
4. The course emphasizes the foreign aid, economic development with their problem and prospects.

### Course Contents :

<b>Unit I</b>	International Finance, Meaning and Importance, Need , scope
<b>Unit II</b>	Methods of Payment and their uses
<b>Unit III</b>	Letter of Credits, types, parties
<b>Unit IV</b>	International Finance Market: Meaning and Functions
<b>Unit V</b>	Domestic and Foreign Financial Market
<b>Unit VI</b>	International Debt Instrument-Euro notes, Euro bonds
<b>Unit VII</b>	IMF (International Monetary Fund) and World Bank
<b>Unit VIII</b>	IFC(International Finance Corporation)
<b>Unit IX</b>	IDA(International Development Association)
<b>Unit X</b>	ADB (Asian Development Bank): Objectives, Progress and Criticism
<b>Unit XI</b>	PPP(Purchasing Power Parity) Theory
<b>Unit XII</b>	Balance of Payment , Foreign Exchange
<b>Unit XIII</b>	Exchange Control- Meaning. Features and Objectives
<b>Unit XIV</b>	FEMA(Foreign Exchange Management Act)- Meaning, Features and Objectives
<b>Unit XV</b>	Foreign Aid to India: Economic Development and challenges

### Text Books:

1. Mithani, D.M: Introduction to International Economics, Himalaya Publishing House, Mumbai.
2. Seth,M.L: Money, Banking, International Trade and Public Finance: Laxmi Narayan Agarwal Educational Publisher, Agra.
3. S.K. Vargheese: Finance of Foreign Trade and Foreign Exchange
4. M.C.Vaish: International Economics
5. Avadhani, V.A : International Finance Theory, Tata Mc Graw Hill Publishing Company Ltd. NewDelhi.

### Course Outcomes:

CO	Statement
	After completion of the course the students will be able to
CO1	Understand International Finance, their meaning, scope, methods of payment of a business system and the environment in which it operates.
CO2	Know and explain the Domestic and Foreign Financial Market, International Monetary System to understand the International Business.
CO3	Understand the International Monetary organizations with their objective and relevance.
CO4	Determination of Exchange Rates, PPP Theory and Balance of payment help to correlate Domestic business with International Business.
CO5	Understand foreign aid, its impact on global market and World trade Organization creates a global knowledge of International Finance.

## DL BC 705: Comprehensive VIVA

### Course Objectives:

The objective of comprehensive viva-voce is to assess the overall knowledge of the student in the relevant field of Management acquired over the years of study in the undergraduate program.

### Course Description:

The comprehensive viva voce shall carry 100 marks. This would be based on all the subjects taught during the program. At the end of VII semester the viva voice would be held by a committee comprises of subject faculty members.

CO	Statement
	After the completion of this course, students will be able to:
CO1	Demonstrate capabilities to face interview both in the academic and the industrial sector.
CO2	Show Oral Presentation skills by answering questions in precise and concise manner.

**B.Com Degree (Hons.)**  
**(For Students Completing First Six Semester)**  
**Semester – VIII**

<b>Code No.</b>	<b>Paper</b>	<b>Type</b>	<b>Total Marks</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Credits</b>
DL BC 801	Indirect Taxes	Core	100	30	70	4
DL BC 802	Corporate Governance	Core	100	30	70	4
DL BC 803	Industrial Law	Core	100	30	70	4
DL BC 804	Project (Major)	Project	200	100	100	8
<b>Total</b>			<b>500</b>	<b>190</b>	<b>310</b>	<b>20</b>

## DL BC 801: Indirect Taxes

### Course Objectives:

1. To understand the basics of taxes pattern and their uses.
2. The students should be able to demonstrate an understanding of the tax provisions
3. Enabling them to understand the types of taxes, legal aspects , and their pattern

### Course Contents:-

<b>Unit I</b>	Important definitions Inter-state sales and other sales
<b>Unit II</b>	Declared goods, tax liability and rates of tax
<b>Unit III</b>	Registration of dealers and collection of tax
<b>Unit IV</b>	Important definitions, tax exemptions and exempted goods
<b>Unit V</b>	Incidence and rates of taxes
<b>Unit VI</b>	Registration of dealers and payment of tax
<b>Unit VII</b>	Important definitions, classification of goods, basis of excise duty
<b>Unit VIII</b>	Central VAT, valuation of goods and computation of excise duty
<b>Unit IX</b>	Exemptions of small scale industries.
<b>Unit X</b>	Introduction & nature of custom duty
<b>Unit XI</b>	Prohibition on illegal import and export, Tax liability and valuation of goods
<b>Unit XII</b>	Meaning of custom duty, imported and exported goods.
<b>Unit XIII</b>	Service Tax – Meaning and Important definitions
<b>Unit XIV</b>	Taxable services
<b>Unit XV</b>	Tax free Services

### Text Book:

1. V.S.Datey : Indirect Taxes-Law and Practice, Taxmann Publication (P) Ltd. New Delhi.

### Suggested Readings:

1. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes
2. Dr. Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi

### Course Outcome:

CO	Statement
CO1	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Sales Tax
CO2	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Rajasthan Value added Tax
CO3	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Excise Duty
CO4	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Custom Duty
CO5	Understand the basic principles underlying the Indirect Taxation Statutes with reference to Services Tax

## DL BC 802: Corporate Governance

### Course Objectives:

1. To enable the students to grasp the law and ethics underlying and governing the structure and operation of the business corporation
2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board
3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations

### Course Contents:

<b>Unit I</b>	Definition of the word 'corporation', Evolution of the corporate structure, Purpose of corporation
<b>Unit II</b>	Corporation as a 'person', corporation as a 'moral person'
<b>Unit III</b>	Corporation- expectations of society, corporation-expectations of the market
<b>Unit IV</b>	Definition, role and importance of corporate governance in modern business, evolution of corporate governance
<b>Unit V</b>	Ownership and control of corporate
<b>Unit VI</b>	Transparency, Accountability and Empowerment
<b>Unit VII</b>	<b>Role Players–The Board &amp; Top Management</b> Board Structure: Board of Director
<b>Unit VIII</b>	Type of Directors, Roles and Responsibilities of Directors, Role
<b>Unit IX</b>	Functions of Chairman, Role and functions of CEO, Functions of the Board
<b>Unit X</b>	<b>Codes and Laws, Practices of Corporate Governance</b> SEBI, Audit Committee, Disclosure mechanisms
<b>Unit XI</b>	Governance and Company law
<b>Unit XII</b>	Reports of committees on corporate governance: Cadbury Committee, Kumaramangalam Birla Committee, CII Report
<b>Unit XIII</b>	<b>Corporate Governance in Practice</b> Corporate Misconduct & Misgovernance: Reasons for Corporate Misconduct
<b>Unit XIV</b>	Whistle Blower's Protection, Factors Responsible for obstructing effective Corporate Governance Practices;
<b>Unit XV</b>	Organizational patterns of PSU's, learning from public governance; Future of Corporate Governance in India

### Text Books:

1. Corporate governance Principles, Policies and Practices, A.C. Fernando, Pearson Education.
2. Corporate governance Principles, Mechanisms and Practice, Swami (Dr.) Parthasarathy, Bizzantra, Indian Text Edition.

### Reference Books:

1. Robert A.G. Monks & Nell Minow "Corporate governance"
2. Corporate Responsibility: A textbook on business ethic, governance, exact: Roles Responsibility Cannon Tom.

**Course Outcomes:**

CO	Statement	Blooms Level
	After completion of this course students will be able to:	
CO1	List the role and importance of corporate governance	L3
CO2	Recognize the need for business ethics and role of business in the society	L2
CO3	Summarize the role and responsibilities of board members as well as the future of corporate governance in India	L2
CO4	Differentiate the types of different types directors	L4
CO5	Determine the scope of corporate social responsibility	L5

## DL BC 803: Industrial Law

### Course Objectives:

1. To Understand and focus on wage policies, compensation for accidents caused during the course of employment.
2. To understand working conditions of employees and various aspect of management of labor relation and dispute settlement bodies and techniques.

### Course Contents

<b>Unit I</b>	The Factories Act, 1948, History of Factory legislation: Objects & Reasons, Scope and applicability, Definitions of some important terms.
<b>Unit II</b>	The Inspecting Staff: Health, Safety, Welfare, Working hours for Adults.
<b>Unit III</b>	Employment of young persons, Annual Leave with wages, Penalties & Procedure.
<b>Unit IV</b>	The Minimum Wages Act, 1948, Concept of Wages, Particularly minimum fair and living wages, Aims and Objects of the Minimum Wages Act,
<b>Unit V</b>	Application, fixation and revision of minimum rates of wages,
<b>Unit VI</b>	Adjudication of claims relating to Minimum wages and Miscellaneous provisions.
<b>Unit VII</b>	The Trade Union Act, 1926, Trade Union Movement in India-Aims & Object- Extent and Commencement of the Trade.
<b>Unit VIII</b>	Union Act, 1926. Definition and Nature of Trade Union, Registration of Trade Unions.
<b>Unit IX</b>	Rights and Liabilities of Registered Trade Unions, Recognition to Trade Unions, Dissolution.
<b>Unit X</b>	Workmen's Compensation Act, 1923, Definition of dependant, workman, partial disablement and total disablement.
<b>Unit XI</b>	Employer's liability for compensation, Employer's Liability when contract or is engaged.
<b>Unit XII</b>	Amount & Distribution of compensation
<b>Unit XIII</b>	Industrial Dispute Act, 1948, Definition, Various modes of Settlement of disputes, Object and Reasons.
<b>Unit XIV</b>	Voluntary Arbitration & Compulsory Adjudication.
<b>Unit XV</b>	Strike and Lock-outs, Lay-off and Retrenchment, Unfair Labour Practice.

### Text Books:

1. Statutory Material - Trade Union Act, 1926, Industrial Employment Standing Orders) Act, 1946 and Industrial Dispute Act, 1947
1. S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi

### Suggested Readings:

1. O.P. Malhotra, Industrial Disputes Act, Vol. I & II
2. Indian Law Institute – Cases and Materials on Labour Law and Labour Relation

**Course Outcomes:**

CO	Statement
CO1	Summarize the statute for management and functioning of a manufacturing facility in India
CO2	Apply aspects of employment law to real workplace situations
CO3	Develop ability to critically analyze and manage union related strategies
CO4	Critically evaluate statute regarding compensation and emerging trends
CO5	Consider the ethical, equity and sustainability implications of current and emerging labour regulations regarding dispute resolution

## DL BC 804: Project (Major)

Project is expected provide students with an opportunity to apply their classroom learning and exploring new avenues. As part of the curriculum, students are required to take up project work in their specific Interest area for the successful completion of the B.Com Program. This project will be assessed by the experts. The students should submit 2 sets of hard bound copy of project report to the University. The Project shall Carry 200 marks.

### Course Outcomes:

CO	Statement
	After completion of this course, students will be able to:
CO1	Prepare comprehensive report based on literature survey
CO2	Use theoretical concept in real life situation.
CO3	Solve problems through simulation or through practical work
CO4	Show results from the work comprehensively through presentation
CO5	Demonstrate his/her work in a conference or publish the work in a peer reviewed journal