B. Com (NEP) (2024-25)

Yr.	Sem.	Major A (Subject 1)		Major B (Subject 2)		Minor (Subject 3)		CC/VC		Total Credits	Degree
		Courses	**Credits**	**Courses**	**Credits**	**Courses**	**Credits**	**Courses**	**Credits**		
1	Sem. 1	P-1 : Financial Accounting	4	P-1: Business Organisation	4	Q1: Currency Banking & Exchange	2	CC-1: Investing in Securities Market / Personality Development / Manpower Economics	2	20	Certificate
		P-2 : Micro Economics	4	P-2: Essentials of Management	4						
	Sem .2	P-3: Business Regulatory Framework	4	P-3: Principles& Practice of Marketing	4	Q2: Business Communication	2	VC- VC-1: Regulations of Insurance Business / Personal Selling / Credit Management	2	20	
		P-4: Public Finance	4	P-4: Selling& Advertising	4						

Note:

1. Students will have to pass the Rashtra Gaurav for obtaining certificate, diploma, undergraduate degree or graduation honours with research, only once.
2. CC- Co-curricular course, select any one out of three.
3. VC- Vocational Course, select any one out of three.

<u>B.Com. – Semester I</u>

Major A - P-1: Financial Accounting

Credit: 4 **T:** 4 Lectures per week

Course Outcomes: The students will be able to:-

- Acquire knowledge of the basic concepts and conventions of accounting.
- Prepare accounts of a partnership firm.
- Prepare accounts of special kinds such as Royalty accounts, Voyage accounts and Branch accounts.
- Prepare accounts of Hire-Purchase & Installment Purchase as well as Insolvency of the business units.
- Gain insight into the Indian accounting standards as well as IFRS.

Unit I: Introduction

Definition, Nature and Scope of Accounting, Concepts and Conventions, Introduction to Financial Statements, Capital and Revenue Items, Indian Accounting Standards & IFRS, Basics of Computerized Accounts.

Unit II: Partnership Accounts

Advanced problems, Admission, Retirement and Death of partners, Dissolution of Partnership Firm.

Unit III: Hire-Purchase System& Royalty Accounts

Accounting Records in the Books of Hire Purchaser and Hire Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Return of Goods.

Installment Accounts – Difference between Hire Purchase and Instalment Payment System, Accounting Records in the Book of Purchaser and Vendor, Interest Suspense Account.

Royalty Accounts – Accounting records for Royalty in the Books of Landlord and Lessee, Recoupment of Short working, Sub-lease, short working Reserve Account.

Unit IV: Special Accounting

Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.

Insurance Claim for Loss of Stock and Loss of Profit, Branch Accounts.

Voyage Accounts – Meaning & Preparation of Voyage Accounts.

References:

Text Books

1. Shukla, S.M. – Financial Accounting
2. Kumar, Audhesh –Vittiya Lekhankan(Hindi)
3. Mishra, A.K. - Financial Accounting
4. Gupta, S.P. - Financial Accounting

Suggested Readings

1. Kumar, Arvind & Saxena, Vishal – Financial and Advanced Accounting
2. Gupta, R.L. and Radhawamy, M. - Financial Accounting
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. – Advanced Accounting
4. Anthony, R.N. and Reece, J.S. - Accounting Principles

Web References:

1. Compendium of Indian Accounting Standards - The Institute of Chartered Accountants of India, New Delhi

P 2 - MICRO ECONOMICS

Credit : 04 **T:** 4 Lectures per week

Course Outcome : After studying all materials and resources presented in the course, the student will be able to:

- Explain the role of scarcity, specialization, opportunity cost and cost/benefit analysis in economic decision-making.
- Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.
- Summarize the law of diminishing marginal utility; describe the process of utility maximization.
- Calculate supply and demand elasticities, identify the determinants of price elasticity of demand and supply, and demonstrate the relationship between elasticity and total revenue.
- Describe the production function and the Law of Diminishing Marginal Productivity; calculate and graph short-run and long-run costs of production.
- Relate to real world business scenario through study of various market forms.
- Study the factors affecting distribution of income through an analysis of various factor payments.
- Gain in-depth insight and equip them to analyze the real economic situations more effectively with the help of practical problems using elementary mathematics.

Unit –I

Definition and Concepts of Economics: Wealth, Welfare, Scarcity and Growth Oriented definitions, Concept of Scarcity, Optimum utilization, Equilibrium, and various forms of equilibrium.

Nature and Scope of Economics, Micro and Macro Economics. Inductive and Deductive methods of Economics

Unit –II

Consumer Behaviour and Utility Analysis; Cardinal Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer's equilibrium, and consumer's surplus. Demand Analysis: Types, Determinants and change in demand, Law of Demand, and its exception. Elasticity of Demand: its types and measurements. Ordinal Approach: Indifference curve Analysis, price, income, and substitution effects.

Unit –III

Producer's Behaviour: Production and Factors of Production. Laws of Production: Law of Variable Proportions and Return to Scale. Isoquant: Meaning, Assumptions and Properties. Producer's Equilibrium through Isoquants. Cost Curves Analysis: short run and long run cost. Law of Supply and its Elasticity.

Market: Revenue Analysis, Concept and Classification of Market. Equilibrium and Price Determination of Firm and industry under Perfect competition, Monopolistic competition and Monopoly, Price discrimination in monopoly.

Unit-IV

Distribution: Factor Pricing, Theory of Marginal Productivity. **Rent:** Ricardian Theory, Modern Theory, Quasi Rent. **Wages:** Subsistence Theory of Wages, Wage Fund Theory, Residual Claimant Theory and Marginal Productivity Theory. **Interest:** Gross and Net Interest, Classical Theory of Interest, Loanable Funds Theory, Liquidity Preference Theory. **Profit:** Accounting and Economic Profit. Dynamic Theory of Profit: Risk-bearing Theory, Uncertainty Bearing Theory, and Innovation Theory.

References:

Text Books :

1. Maheshwari K. L, Maheshwari R. K. & Singh, A. K. - Micro Economics
2. Maheshwari K. L, Maheshwari R. K. & Madhu Bhatia- Micro Economics (Hindi)
3. Vaishampayan, J. V.- Micro Economic Theory (Hindi)
4. Vaishampayan, J. V.- Micro Economic Theory
5. Lall M. - Micro Economics
6. Jhingan, M. L.- Micro-Economic Theory
7. Pant J.C.-Micro Economics (Hindi)

Suggested Readings :

1. Samuelson, P. A. - Economics
2. Varian, H. - Intermediate Micro Economics
3. Stonier & Hague- A Textbook of Economic Theory

Web References :

1. https://onlinecourses.nptel.ac.in/noc21_hs52/preview
2. https://nptel.ac.in/courses/109/104/109104125/
3. https://onlinecourses.swayam2.ac.in/cec21_hs04/preview
4. https://ocw.mit.edu/courses/economics/14-01sc-principles-of-microeconomics-fall-2011/
5. https://ocw.mit.edu/courses/economics/14-01sc-principles-of-microeconomics-fall-2011/unit-2-consumer-theory/
6. https://ocw.mit.edu/courses/economics/14-01sc-principles-of-microeconomics-fall-2011/unit-4-welfare-economics/
7. https://openstax.org/details/books/principles-microeconomics-2e
8. https://journals.sagepub.com/home/mic

Major B - P-1: Business Organisation

Credit: 4 T: 4 Lectures per week

Course Outcomes: The students will be able to:

- Understand basics about a business organization and its various forms.
- Understand the social responsibility of business towards the various stakeholders.
- Gain knowledge of the new forms of business operations and organisations i.e., E-Commerce, LLP, OPC.
- Get knowledge about computation and fixation of remuneration of labour and incentive plans.
- Gain insight of stock exchanges and commodity exchanges and their working as well as regulation.
- Understand organisational process and different types of organisation structure.

Unit-I: Introduction

Nature and scope of business, Social Responsibility of Business, Size of a business unit, Business Environment, Government and Business.

Unit-II: Forms of Business Organisation

Forms of business organisations and comparative study - Sole Proprietorship, Partnership, Joint stock company, Co-operative organisation, Limited Liability Partnership, One Person company, E-Commerce.

Unit –III: Combinations and Markets

Business combination and its types, Rationalisation and Automation, Methods of Remunerating Labour, Stock Market, Commodity Market,

Unit-IV: Organisation

Organization process – Importance, Principles, Types of Organization Structure, Centralisation and Decentralisation, Committees, Departmentation, Delegation of authority.

References:

Text Books

1. Kapoor, Geetika T.- Business Organisation
2. Maheshwari, K.L., Maheshwari, R.K. & Milan Ram - Business Organisation
3. Kapoor, Geetika T.- Vyavsayik Sanghtan Prarupevam Siddhant (Hindi)
4. Maheshwari, K.L., Maheshwari, R.K. & Bhatia, M. – Vyavsayik Sanghtan (Hindi)
5. Padmakar, Asthana – Business Organisation (Hindi)

Suggested Readings

1. Bhushan, Y.K. –Fundamentals of Business Organisation and Management
2. Vasishth, Neeru - Principles of Business Organisation
3. Tulsian, P C. - Business Organisation and Management

Web References:

1. Kaul,V.K. -Business Organisation and Management, Text and Cases

P 2 – Essentials of Management

Credit:04 **T:**4Lectures per week

Course Outcomes

Upon successful completion of this course the students will be able to:

- Map the evolution of 'Management' as a discipline and as a process that helps in the analysis of internal and external environment.
- Understand of the various aspects of Planning and decision making, and of Authority and Responsibility in a formal organization
- Organise, motivate and lead in an organization
- Understand Control functions and make simple applications

Course Objectives

The course 'Essentials of Management' aims to equip students with the knowledge of concept of 'management' focusing on its various functional dimensions and their use in managing the activities of modern Businesses and Organizations

Unit I: Introduction, Nature of Management, Evolution of Management Thought, Management Process & Co-ordination, Managers need for understanding Internal and external environment

Unit II: Planning, Fundamentals of planning, Objectives, Policy & Strategy, Forecasting, Decision Making, Organizing, Organization Theory, Design of organization structure, Authority & Responsibility, Line and Staff Relationships, Departmentation, Delegation, Centralization and Decentralization.

Unit III: Staffing, Fundamentals of staffing, Recruitment & Selection, Training & Development, Performance Appraisal, Directing, Fundamentals of Directing, Motivation, Concept and techniques, Leadership Approaches and Communication.

Unit IV: Controlling, Nature and Scope of Control, Types of Control, Control Process, Management by Exception (MBE), Effective Control System, Control Techniques-Traditional and Modern.

Text Books:

- Rudani, R.B., Principles of management. McGraw-Hill Education.
- Gupta, R. N., Principles of management. S. Chand Publishing.
- Bose, D.C., Principles of management and administration. PHI.
  Tripathi, P.C. Principles of management. McGraw - Hill Education

Reference Books:

- Daft, R. L., & Daft, R. L., Principles of management. South - Western, Cengage Learning
- Koontz, H., Essentials of management. Tata McGraw – Hill Education.
- Du Brin, A.J., Essentials of management. South -Western College.
- Morden, T., Principles of management. Routledge Parkinson, C.N., Rustomji,

M.K., & Sapre, S. A., Great ideas in management. Child, Henry and Page.

- Mandal, S. K., Management: Principles and practice. Jaico Publishing House.

Web References

- https://online.hbs.edu/courses/management-essentials/
- https://www.edx.org/course/management-communication?index=product&queryID=5a379435c1c3a375529ba884611cac4b&position=2

Minor - Q1: Currency Banking and Exchange

Credit : 02 **T:** 2 Lectures per week

Course Outcome : After studying all materials and resources presented in the course, the student will be able to:

- Have a sound theoretical base in various areas of banking and exchange.
- Understand the channel for flow of money in the economy.
- Analyse the role and importance of credit in the economy.
- Get insight knowledge about exchange rate and exchange control.

Unit –I

Functions, Significance & Various Forms of Money, E- Money. Quantity Theory of money (Fisher's): Assumptions and Criticism, Monetary Standard – Gold Standard, Bi-mentalism and Managed Currency Standard. Principles &Methods of Note issues, Indian Money Market.

Unit –II

Meaning and Significance of credit, Factors Influencing the Volume of Credit in the Country, Credit Creation by Bank, Credit Control by RBI. Inflation: Causes & Remedies.

Unit –III

Types of Banks, Central Bank and Commercial Banks: Meaning and Functions, Regional Rural Banks. E- Banking & Postal Banking,

Unit –IV

Concept of Foreign Exchange and Exchange Rate, Factors Causing Fluctuations in Exchange Rate, Exchange Control: Meaning, Objective and Methods.

References:

Text Books :

1. Maheshwari R.K. & Chaturvedi Kavita– Currency, Banking and Exchange
2. Singh Archana- Currency, Banking and Exchange
3. Jaiswal Bimal – Currency, Banking and Exchange
4. Seth M.L. - Banking and International Trade
5. Maheshwari R.K. & Bhatia Madhu– Currency, Banking and Exchange (Hindi)

Suggested Readings :

1. Current Annual RBI Bulletin
2. Current Economic Survey

Web References :

1. https://onlinecourses.swayam2.ac.in/cec21_ge04/preview
2. https://onlinecourses.swayam2.ac.in/imb20_mg39/preview
3. https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
4. https://onlinecourses.swayam2.ac.in/imb21_mg18/preview
5. http://web.gjuonline.ac.in/distance/book/bcom/BCOM%20203%20Money%20and%20Banking.pdf
6. https://nptel.ac.in/content/storage2/courses/110105031/pr_pdf/module%204.pdf
7. https://resources.saylor.org/wwwresources/archived/site/Text Books/Money%20and%20Banking.pdf
8. http://egyankosh.ac.in/handle/123456789/14307
9. http://www.universityofcalicut.info/SDE/BA%20Economics%20-%20VI%20Sem.%20Additional%20Course%20course%20-Banking%20and%20Finance.pdf
10. https://www.msuniv.ac.in/Download/Pdf/0870c0a90f8b48b
11. http://egyankosh.ac.in/handle/123456789/13641

Co-Curricular Course

CC-1: **Investing in Securities Market**

Credit : 02 **T:** 2 Lectures per week

Course Outcomes: The students will be able to:

- Explain the basics of investing in the stock market.
- Differentiate between Primary and Secondary Market.
- Understand different methods of issuing shares.
- Understand the operation of Demat A/c and Depository Participants.

Unit I: Indian Stock Market

Introduction, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers

Unit II: Primary and Secondary Markets

Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets-Difference between Primary and Secondary Market, Methods of issue of shares in primary market, Concept of derivatives and Debt Market in India, Mutual Funds

Unit III: Trading in Stock Market

Intermediaries- Meaning, Role and Responsibilities, Trading & Settlement Procedure-Procedure for Trading–Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss, Types of Trading.

Unit IV: Depository in India

Demat Account- Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations, Depositories in India: National Securities Depository Ltd. (NSDL), Central Depository Services Ltd. (CDSL).

References:

Text Books

1. Tripathi, V. - Investing in Stock Markets
2. Jaiswal, B. – Fundamental of Stock Market
3. Mynemi, S.R. – Law of Investments and Securities

Suggested Readings:

1. Chandra, P. - Investment Analysis and Portfolio Management
2. Kevin, S. - Security Analysis and Portfolio Management.
3. Pandian, P. - Security Analysis and Portfolio Management.
4. Central Depository Services Ltd.(CDSL)-Features and Functions.

Web Reference

1. Tripathi, V. & Panwar, N. – Investing in Stock Market
2. M., & Madhumathi, R. -Security Analysis and Portfolio Management

CC-1: **Personality Development**

Credit : 02 **T:** 2 Lectures per week

Course Objectives: This course aims to provide students with a comprehensive understanding of the foundational principles essential for personal growth and professional success. Through an exploration of personality theories, assessment tools, communication strategies, and self-development techniques, students will develop a deep insight into their own personalities and acquire the necessary skills to thrive in various interpersonal and professional settings.

Course Outcome:

Upon successful completion of this course the students will be able to:

1. Understand personality theories, assessment tools, and various personality types.
2. improve communication, empathy, and conflict resolution skills.
3. Develop self-esteem, time management, stress management, and emotional intelligence.
4. Master business etiquette, interview preparation, leadership, and personal branding for career readiness.

Unit 1: Foundations of Personality Development Understanding Personality: Meaning, Significance, and Factors Influencing Personality Development. Overview of Personality Theories, Personality Assessment Tools: Introduction to MBTI (Myers-Briggs Type Indicator) and other Personality Assessment Tests. Exploring Types of Personality: Introvert, Extrovert, Type A. Type B, and their Characteristics.

Unit 2: Communication and Interpersonal Skills Importance of Effective Communication in Personal and Professional Life. Developing Interpersonal Communication Skills: Active Listening, Empathy, and Conflict Resolution. Verbal and Nonverbal Communication: Understanding Body Language and its Impact. Enhancing Presentation Skills: Public Speaking, Presentation Techniques, and Overcoming Stage Fear.

Unit 3: Self-Development and Personal Growth Building Self-esteem and Self-confidence: Strategies for Self-assessment and Self-improvement. Time Management and Goal Setting: Prioritising Tasks, Managing Deadlines, and Setting SMART Goals. Stress Management Techniques: Identifying Stressors, Coping Mechanisms. Enhancing Emotional Intelligence: Understanding Emotions, Empathy, and Interpersonal Relationships.

Unit 4: Professional Etiquette and Career Readiness Business Etiquette and Professional Conduct: Workplace Ethics, Dress Code, and Professional Decorum. Interview Preparation and Job Search Skills: Resume Writing, Interview Techniques, and Networking. Personal Branding and Career Development: Building a Professional Online Presence and Continuous Learning.

Reference:

1. Bhatia, M., & Garg, A. (2024). Management Concepts and Organisational Behaviour. Book Rivers.
   ISBN-10: 9358423293, ISBN-13: 978-9358423297
2. Ghosh, S. (2024). Organisational Behaviour. String Production
3. Larson, R. M., & Buss, D. M. (2021). Personality Psychology: Foundations and Findings. McGraw-
4. Hill Education.
5. Adler, R. B., & Elmhorst, J. M. (2018). Communicating at Work: Principles and Practices for Business and the Professions, McGraw-Hill Education.
6. Robbins, A. (2007). Awaken the Giant Within: How to Take Immediate Control of Your Mental, Emotional, Physical and Financial Destiny! Free Press.

CC1- Manpower Economics

Credit : 02 **T:** 2 Lectures per week

Course Objective: The objective of this paper is to equip students with a comprehensive understanding of the key principles and practices in Human Capital Management and Labour Economics.

Course Outcome:

- Provide an in-depth knowledge of manpower planning and human resource forecasting, enabling students to understand and apply various statistical and mathematical models in real-world scenarios.
- Analyse labour market dynamics, including the concepts of labour supply and demand, market equilibrium, and the factors influencing unemployment and manpower migration.
- Explore the theoretical frameworks and practical approaches to wage determination, emphasizing the relationship between labour productivity and wages.
- Examine the role of labour unions, industrial relations, and the state in managing manpower, ensuring social security, and implementing labour welfare measures.
- Foster critical thinking on important labour legislations in India, their implications for the workforce, and the broader aspects of human capital formation and labour market discrimination.

Unit 1: Labour Market Dynamics

Meaning and concept of manpower economics. Demand and Supply of Labour; The Short- and Long-run Labour Supply and Labour Demand Curves and their Elasticities; Labour Market

Equilibrium. Unemployment: Meaning and Definition; Measures of Unemployment in India; Types of Unemployment; Causes of Unemployment; Rural Unemployment. Manpower Migration. Human Development Index.

Unit 2: Manpower Planning and Forecasting

Manpower Planning: Objectives (Micro and Macro Levels) – Benefits, Advantages, Limitations and Problems. HR Forecasting: Process, Determining HR Demand, Ascertaining HR Supply. Statistical and Mathematical Models in Manpower Planning - Cohort Analysis, Census Analysis, Markov Models. National (Macro Level) Manpower Planning: Various Approaches. Recent Trends in HR Planning.

Unit 3: Wage Concepts and Determination

Concepts of wages - fair, living- minimum wages. Classical, Neo classical and bargaining theories of wage determination; Keynesian theory of wages. Principles of Wage Determination Process; Principles of Wage and Salary Administration; Labour Productivity and Wage Relationships. Wage determination by sectors - Urban and Rural Organised and Unorganised sectors.

Unit 4: Labour Relations and State's Role

Labour Unions; introduction; Growth of Trade Unionism in India; Problems of Trade Unions, Advantages, and problems of Trade Unions in India. Industrial Disputes and Settlement Techniques; Industrial Relations. Role of state in managing manpower; Social security and labour welfare measures. Important Labour legislations in India and their implications. Economics of Education and Human Capital Formation. ILO; Labour Market Discrimination.

Recommended Books

- Human Resource Planning by James W Walker; McGraw Hill Publications
- Human Resource Management by Gary Dessler; Pearson Publications
- Labor Economics by Pierre Cahuc and André Zylberberg; Prentice Hall India Publications
- Labor Economics by S. Chakraborty, Himalaya Publishing House

B.Com. – Semester II

Major A - P-3: Business Regulatory Framework

Credit:04 **T:** 4 Lectures per week

Course Outcome: The students will be able to: -

- Understand the nature and meaning of contracts, forms of contracts and essentials of a valid contract.
- Gain insight into various kinds of contract.
- Gainin-depthknowledgeofSalesofGoodsActandNegotiableInstrumentsAct
- Have knowledge of the fundamentals of Consumer Protection Act.
- Keep updated about the amendments in these laws and regulations.

Unit 1—Indian Contract Act 1872 - Definition - Kinds of Contracts - Valid – Void - Voidable -Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration – Agreements expressly declared Void - Performance of Contract -Discharge of Contract-Breach of Contract-Remedies for Breach of Contract, Quasi Contract.

Unit II – Contract of Indemnity and Guarantee- Meaning and Definition of Guarantee, Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. Bailment and Pledge-Essentials of a valid Bailment, Types of Bailments, Rights and Duties of Bailor and Bailee - Finder of Lost Goods-Pledge-Essentials-Rights and Duties.

Unit III--Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-sub agents and substituted agents. Sale of Goods Act,1930 -Essentials of Contract of Sale Goods - Classification of Goods - Conditions and Warranties -Transfer of Property in Goods - Rights of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.

Unit IV—Negotiable Instrument Act 188: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of acheque, types of crossing; Negotiation; Dishonours and discharge of negotiable instrument. Consumer Protection Act 2019: Salient Provisions.

References:

Text Books

1. Srivastava Sunita. Business Law; Vaibhav Lakshmi Prakashan Banaras
2. Kuchal M. C.: Business Law; Vikas Publishing House, New Delhi.
3. Jaiswal B & Manaoj S.: Business Regulatory Framework
4. Kapoor N. D.: Business Law; Sultan Chand & Sons, New Delhi.
5. Chandha P. R.: Business Law; Galgotia, New Delhi.

Suggested Readings

1. Maheshwari K. L. and Ram Milan– Business Law
2. Singh Avtar. The Principles of Mercantile Law; Eastern Book Company, Lucknow

Web References

1. Indian Contract Act No. IX1872
2. Indian Sale Goods Act 1930
3. Negotiable Instruments Act, 1881
4. Consumer Protection Act, 2019

P 4- Public Finance

Credit:04 **T:**4 Lectures per week

Course Outcome:

- To introduce students to the public sector reform agenda with a focus on public finance issues.
- To demonstrate administrative, political, and economic constraints to public

finance reforms.
- To develop analytical skills of the students in three major areas of public finance reforms (performance-based budgeting, mid-term financial planning, budget decentralization);
- To train students how to develop budgeting and performance evaluation systems for public sector institutions;
- To develop students' skills on how to write a public policy paper and make a presentation on public policy issue.

UNIT I

Introduction: Meaning &Scope of Public Finance; Public good vs Private goods; Principle of Maximum Social Advantage; Public Budget, Techniques of Budgeting (ZBB, PBB).

UNIT II

Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure; effects on production, distribution and economic stability.

UNIT III

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax and GST, The Division of tax burden-Impact and Incidence of a tax, effects on production & distribution.
Public Debt: Role and classification of public debt and methods of their redemption. Deficit Financing.

UNIT IV

Indian Public Finance: Different types of Budgetary Deficits; Financial Federalism under constitution, Finance Commission- meaning and current Finance Commission, Budgetary Procedure and Financial Control in India. Fiscal Consolidation and FRBM Act.

References:

Text Books:

- R. A. Musgrave and P. B. Musgrave, Public Finance in Theory & Practice
- Maheshwari K. L., R. K. Maheshwari, Public Finance
- Maheshwari K. L., R. K. Maheshwari, Rajasva
- Maheshwari K. L., R. K. Maheshwari, Lok Vitt
- Bhatia, H. L. - Public Finance

Suggested Readings:

- Recent Budget Documents.
- Joseph E. Stiglitz, Economics of the Public Sector
- Kaushik Basu and A. Maertens (ed.),
- Lekhi, R.K. - Public Finance

Web References :

1.https://nptel.ac.in/courses/109/104/109104071/
2. https://ocw.mit.edu/courses/economics/14-471-public-economics-i-fall-2012/
3. https://ocw.mit.edu/courses/economics/14-471-public-economics-i-fall-2012/lecture-notes/MIT14_471F12_Tax_Analysis.pdf

4.https://www.rbi.org.in/Scripts/AnnualPublications.aspx?head=State%20Finances%20:%20A%20Study%20of%20Budgets
5.https://www.rbi.org.in/Scripts/AnnualPublications.aspx?head=Handbook+of+Statistics+on+Indian+States

Major B - P-3: **Principles and Practice of Marketing**

Credit:04 **T:**4Lectures per week

Course Outcome: The students will be able to: -

- Have knowledge about marketing and its functions.
- Understand what is a product, its classifications and product lifecycle
- Gain knowledge about the mechanism of price determination of a production various markets.
- Understand the need and significance of distribution channels.
- Gain insight of the concept to advertising and how it affects the buying habits of a consumer.
- Understand and trap the psyche of consumer in order to market a product.

UNIT I: Introduction: Meaning, Nature and scope of marketing, Marketing concepts, importance of marketing, Difference between Selling vs. marketing; Marketing mix; Function of Marketing, Marketing environment.

UNIT - II: Market Segmentation Meaning and definition of market segmentation, Strategies opted for market segmentation, Bases for market segmentation, benefit so market segmentation. Consumer Behaviour-Meaning and Importance of consumer behaviour, factors determining consumer behaviour, stages in the buying decision process.

UNIT– III: Concept of Product, classification of products, Product Mix, Product Life Cycle, stages in new product development. Product Branding, Product Packaging, Product labelling, After- sales service. Pricing of product-Meaning Objectives and Importance of pricing, Factors affecting price of a product, Methods of Pricing, Discounts and rebates.

UNIT-IV: Promotion and Advertising- Promotion Meaning and Objectives, Promotion Mix, Methods of promotion, Advertising-Meaning and Objectives of advertising their relative merits and limitations; Characteristics of an effective advertisement, Personal selling. Channels of distribution and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation Warehousing; Inventory control; Order processing.

References:

Text Books

- Gupta, A. P. – Bharat Mein Viparan Ke Sidhant Thata Vyohar
- Saxena R., Marketing Management,
- Gupta C.B. & Nair N. Rajan – Marketing Management
- Dutta Debray & Dutta Mahua- Marketing Management
- Shukla Ajit Kumar - Marketing Management

Suggested Readings

- Maheshwari K. L., Maheshwari R. K. & Ram Milan– Marketing Management
- Chatterjee A. & Chaturvedi R.K.–Marketing Fundamentals–A Contemporary Insight
- Varshney, R. L. & Gupta, S. P.–International Marketing Management
- Bansal S. P.–Marketing Management

Web References

- Kotler Philipand Armstrong G., Principles of Marketing, Pearson.
- Sherlekar S. A., Marketing Management, Himalaya Publishing House.
- Pillai R.S.N.& Bagarathi– Modern Market

P4-**Selling and Advertising**

Credit:04 **T:** 4 Lectures per week

Course Outcomes

Upon successful completion of this course the students will be able to demonstrate strong conceptual knowledge in the selling and advertising, students will be able to demonstrate its application for resolution of problems pertaining selling and advertising.

Course Objectives

The purpose of this course is to aware the student with the concepts which are helpful in understanding selling activities and advertising expose the students to design of various laments of advertising.

Unit I: Selling: Concept, Nature and Role in Marketing. Personal Selling: Evolving face of Personal Selling, Nature and importance of Personal Selling, Characteristics of a successful salesperson, Sales as a career option, Sales training, Consumer psychology and buying motives, Selling of consumer and Industrial Products (goods and services)

Unit II: Selling process: Prospecting, Pre-approach, Approach, Sales presentation and demonstration, handling objections, Closing the sale, After sale service. Effective selling techniques, role of relationship marketing in personal selling, tools of selling, Motivating and Remunerating Salespersons.

Unit III: Advertising: Concept, role, functions, scope and types, Economic, Social, Legal and Ethical aspects of Advertising. Advertising Appeals: Meaning, types and methods, Advertising as a persuasive communication process. Advertising Design: Characteristics and basic elements of Advertising copy. Creation, Production and Planning of Advertisements. Advertising Budget: Types, components and process of preparing. Advertising Agency: Functions and selection of agency

Unit IV: Advertising as a component of Integrated Marketing Communication, AIDA and DAGMAR model. Advertising Media: Types (Print, Outdoor, Electronic and other), Characteristics, merits and limitations of each media type. Media planning: Selection of media category; their reach, frequency, impact, cost and other factors influencing media choice. Problems in reaching rural and remote audience. Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness.

Text Books:
Selling and Advertising, Jaiswal Bimal & Manoj Shiva; New Royal Book Company
Advertising, Selling & Promotion, R. Narang, Pearson Education.
Sales and Distribution Management- Panda and Sahdev, Oxford Edition,
Advertising Management -Batra, Aaker, Pearson Edition.

Reference Books:

- Sales Management by Still, Cundiff, Govoni Pearson Education,
- Sales and Distribution Management- Havaldar, Mc GrawHill Edition.
- Integrated Advertising, Promotion and Marketing Communications, K. E. Clow & D. E. Baack, Pearson Education
- Integrated Marketing Communications, David Pickton & Amanda Boderick, PHI
- Integrated Marketing Communications: A Primer, Philips J. Kitchen & Patrick De Pelsmacker
- Advertising and promotion: An integrated marketing communications perspective, Belch, G., & Belch, M., New York: McGraw-Hill.

Web References:
https://hbr.org/2006/07/ending-the-war-between-sales-and-marketing

https://www.hypebot.com/hypebot/2015/01/11-forms-of-promotion-you-may-be-overlooking.html

https://www.marketingstudyguide.com/main-types-promotion/

Minor – Q2: Business Communication

Credit:04 **T:** 2 Lectures per week

Course Outcomes
Upon successful completion of this course the students will be able to:

- Apply principles of effective communication in their verbal and non-verbal communication.
- Write effective - mails, memos, and business correspondence.
- Illustrate presentation skills
- Plan effective business meetings
- Identify communication barriers

Course Objectives

The course helps students to develop an understanding of pre-requisites for Business Communication with focus on professional, oral and written communication skills.

Unit I: Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication,7C's.

Unit II: Barriers to Communication, Facilitators to Communication, Effective

Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, Malfunctions of communication, Business Etiquettes,

Unit III: Forms of Business Communication, Written Communication, Oral Communication, Non-verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations, Conflict Management

Unit IV: Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing - Problems, Organization and techniques of writing. Business Correspondence: Letter Writing, inviting tenders and quotations, designing quotations, Placing orders, Sales letters, Claim & Adjustment Letters and Social correspondence. Memorandum, Inter - office Memo, Notices, Agenda, Minutes of general business meetings. Time management in meetings. Modern communication forms: e-mail, video conferencing, social media communication.

Text Books:

- Business Communication- Bimal Jaiswal, Shiva Manoj & Astha Pathak
- Business Communication- R. K. Madhukar
- Business Communication, Jha & Shekhar

Reference Books

- Business Communication-Techniques & Methods- Juneja & Majumdar-Orient Black swan Pvt Ltd.
- Business Communication- Payal Mehra–Pearson

Web References

- https://blog.smarp.com/11-reasons-why-business-communication-is-crucial-for-companys-success
- https://www.managementstudyguide.com/business_communication.htm
- https://edu.gcfglobal.org/en/business-communication/
- https://www.salesforce.com/ca/blog/2015/06/10-communication-skills-for-business-success.html

VC-1 Vocational

VC-1 Regulations of Insurance business

Credit:02

T:2Lectures per week

Course Outcomes: The students will be able to: -

- Gain knowledge about the concept and purpose of insurance
- Understand Double Insurance, Over Insurance, Under Insurance and Re-insurance.
- Learn about the various Products of Insurance.
- Acquire knowledge of the regulatory aspects of Insurance Business.
- Gain insight about the Insurance Intermediaries.

Unit-I: General Principles of Insurance

Concept of Insurance: Perils, Risk, Mechanism for Transfer of Risk, Hazards, Theories of Insurance, Principles of Insurance contract, Insurance and Assurance, Insurance and Wager, Double Insurance, Re-Insurance, Over Insurance, Under Insurance, Types of Insurance.

Unit-II: Products of Insurance

Life Insurance Products; Procedure for Effecting Life Insurance, Types of Life Insurance Policies, General Insurance Products: Fire Insurance, Marine Insurance, Motor Insurance, Health Insurance, Rural and Agricultural insurance, Micro-Insurance.

Unit-III: Regulation of Insurance Business

Insurance Act 1938, Insurance Regulatory and Development Act, 1999 Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Reforms in Insurance sector.

Unit-IV: Insurance Intermediaries

Agents and Procedure for Becoming an Agent; Types of Insurance Agents, Pre-requisite for obtaining a license; Duration of license; Remuneration, Qualifications and Disqualifications of an Insurance Agents, Training of an Insurance Agent, Cancellation of license, Function of an Insurance Agent, Rights and Duties of Insurance Agents, Termination of Agency, Code of Conduct.

References:

Text Books:
1. Huebner – Life Insurance
2. Godwin – Principles and Practices of Fire Insurance
3. Taylor and Taylor – From Proposal to Policy
4. Misra M.N. – Insurance Principles & Practice
5. Shukla S.K. – Insurance Law & Accounts (Hindi & English)

Suggested Readings:
1. Handbook on Indian Insurance Statistics - IRDA
2. Insurance Act, 1938
3. IRDA Act, 1999

Web References:
1. Insurance Laws & Practice – Insurance Institute of India
2. IC-38 Corporate Agents Handbook

VC-1 Personal Selling

Credit:02 **T:**2Lectures per week

Course objectives
1. To familiarise the students with the concept of personal selling emphasising on the selling process.
2. To develop selling skills among students.
3. To understand the Consumer Psychology and buying motives.
4. To understand the sales force management process in selling.

Course Outcomes: After attending this course, the students shall be able to:

1. Understand the role of Personal selling in marketing mix and its importance.
2. Demonstrate good techniques in sales presentations.
3. Learn the Consumer Psychology.
4. Comprehend the importance of sales force management and ethical behaviour in business relationships.

Unit I Selling: Concept, and its role in Marketing; Types of Selling: Direct Sales, Relationship Sales, Transactional sales, Partnership Sales, and Professional Sales Methods; Customer Types; Types of selling positions; Types of Sales persons; Characteristics of a successful salesperson, Sales as a career option. Personal Selling: Nature and significance, Role of personal selling in the marketing mix, Distinction between sales promotion, advertising and personal selling; Role of Personal Selling in CRM.

Unit Il Selling Process: Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling objections, Closing the sale, After sale service; Sales Cycle; Selling of Consumer and Industrial products.

Unit Ill Theories of selling: Right set of Circumstances Theory, AIDAS Theory, Buying Formula theory, Behavioural Equation theory. Effective selling techniques; Tools of selling. Consumer Psychology and buying motives.

Unit IV Sales force Management: Recruitment, Selection, Training, Motivation and remuneration of salespersons; Evaluation of sales force. Sales Monitoring and Control: Process and methods; Sales Reports; Ethical Issues in Selling.

Reference Books

1. Jain K. and Mahajan P. (2024). Selling and Advertising, Sahitya Bhawan Publications, Agra.
2. Gupta, Dr. Ruchi. (2022). Advertising and Personal Selling, 15 Edition, Scholar Tech Press.
3. Sharma, Bansal, Sisodia. (2022). Sales Management, 15 Edition, SBPD Publishing House.
4. Sharma, Dr. F.C. (2020). Sales Management, eBook, SBPD Publications.
5. Jobber David & Lancaster Geoffrey. (2018). Selling and Sales Management, 10* Edition, Pearson Education.

VC-1 Credit Management

Credit:02 **T:**2Lectures per week

Course Objective:

Credit management is a vital issue of commercial bank management. It involves the profitability and risk of commercial banks. The course provides basic knowledge of credit management, analysis for credit decisions. It also captures the formulation of credit policies, understanding overall credit risk and foreign management.

Course Outcomes: The students will be able to -

- Understand the basic knowledge of credit and credit management.
- Ability to acquire the knowledge of credit policies and procedures of commercial banks.
- To understand the credit risk and risk management of commercial banks
- Ability to analyze the credit risk for credit decisions of commercial bank and foreign exchange management.

Unit – I

Overview of Credit Management: Credit Definition, Concept of Credit Management, Characteristics of Credit, Types of Credit, Credit Classification, Credit Instruments, Advantages of Credit, Disadvantages of Credit, Role of Credit in Economy.

Unit – II

Formulation of Credit Policy: Meaning, Principles of Sound Lending, Formulation of Loan Policy, Administration of Credit, Influencing Factors of Loan Policy, Evaluation of Application, Credit Monitoring, Organization of Bank Lending (A Flow Chart), Credit Process (A Flow Chart), Loan Pricing, Classification of Securities, Various Credit Committees, Priority Sector Lending.

Unit – III

Credit Risk Management in Commercial Banks: Credit risk management before issuing a new loan: - Lending policy – Credit analysis – Basel II, Credit information analysis-CIB, LRA, Market report. Credit risk management during life cycle of a loan: - Supervising and monitoring activities – Securitizing loan – Resolutions for Non-performing loans, Loan loss provisions.

Unit – IV

Credit Risk Measurement and Foreign Exchange Management: Credit Risk Grading, Credit rating scale, Credit risk management and Basel II framework, financial statement Analysis, Z-score Analysis. Import financing and Export financing, Money Laundering.

References Books:

1. Commercial Bank Management: Peter S. Rose, International Edition, McGraw-Hill Irwin.
2. A Textbook of Banker's Advances: L.R. Chowdhury, 3rd Edition, 2024.
3. Bank Management: A Fund Emphasis, Dr. A.R. Khan, 3rd Edition, Ruby Publications, 2024.

B. Com (NEP) (2024-25)

Yr.	Sem.	Major A (Subject 1)		Major B (Subject 2)		Minor (Subject 3)		CC/VC		Total Credits	Degree
		Courses	Credits	Courses	Credits	Courses	Credits	Courses	Credits		
2	Sem 3	P-5: Corporate Accounting	4	P-5: Income Tax Laws & Accounts	4	Q3: Information Systems & E-Business	2	CC-2: Work Stress Management / Interview Preparation and Planning/ Behavioural Economics	2	20	Diploma
		P-6: Statistical Methods	4	P-6: Managing Human Resources	4						
	Sem 4	P-7: Contemporary Audit	4	P-7: Institutional Framework for Business	4	Q-4: Goods and Services Tax	2	VC-2: Digital Literacy/ Entrepreneurship/ Data Analysis using Spread Sheet	2	20	
		P-8: Macro Economics	4	P-8: Banking Operations	4						

Note:

1. Students will have to pass the Rashtra Gaurav for obtaining certificate, diploma, undergraduate degree or graduation honours with research, only once.
2. CC- Co-curricular course, select any one out of three.
3. VC- Vocational Course, select any one out of three.

B.Com. – Semester III

Major A – P-5: Corporate Accounting

Credit:04 **T:**4 Lectures per week

Course Outcome: The student will be able to: -

- Understand the features and accounting treatment of Shares and Debentures.
- Knowledge about Accounting entries related to Redemption of Shares and Debentures.
- Prepare of Company's Final Accounts.
- Acquire knowledge of accounting procedure adopted during Amalgamation and Absorption of companies.
- Acquire conceptual knowledge of Internal and External reconstruction of companies and their accounting treatment.
- Knowledge regarding accounting treatment and procedure adopted at the time of winding up of companies.

Unit I:

Meaning and kinds of shares, issue, forfeiture and re-issue of forfeited shares, Redemption of Preference shares, Bonus shares. Meaning and kinds of Debentures – their issue and redemption.

Unit II:

Concept of amalgamation and absorption; AS14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor of Company; Accounting in the Books of Transferee Company.

Unit III:

Concept of Reconstruction; Need of Reconstruction; Types of Reconstruction-Internal Reconstruction and External reconstruction; Alteration in Share capital; Reduction in share capital; Scheme of Accounting for Internal Reconstruction.

Unit IV:

Concept of Winding up of Companies; Preparation of Statement of Affairs and Deficiency Account; Preparation of Liquidator's Final Statement of Account.

References:

Text Books

- Maheshwari, S. N.: Corporate Accounting, Vikas Publishing House, New Delhi
- Jaiswal B, Shimpi L & Srivastava SK: Corporate Accounting
- Jha, B. K. and Shah, M. S.: Corporate Accounting.

Suggested Readings

- Roth, Martin: Analysing Company Accounts

- Shukla, M. C., Grewal, T. S. and Gupta, S. C.: Advanced Accounts: S. Chand & Co., New Delhi
- Moore, C. L. and Jaedicke, R. K. Managerial Accounting

Web References:

- Bloomfield, Stephen: Understanding and Interpreting Company Accounts: A Practical guide
- Groves, R. E.V., Pendlebury, M.– Company Accounts: Analysis, Interpretation and Understanding

Major A – P 6- Statistical Methods

Credit:04
T:4 Lectures per week

Course Outcome:

- The course content of this paper has been designed with the assumption that students have no knowledge or rudimentary knowledge of Business Statistics.
- The purpose is to enhance student's understanding of the fundamentals of statistics.
- In this paper the students will be imparted the knowledge about the measures of descriptive as well analytical statistics and their application in different fields. These fields may in clued business, trade, industry, macro-economic indicators, social phenomenon, day today activities etc.
- Through the study of this paper, students will become acquainted with specific skills of data collection, processing, presentation and application of statistical tools on these data. This is how they will know the characteristics of data and learn analysis, interpretation and prediction of unknown data.

Notes: Use of Simple/ Scientific calculator is allowed.

Unit–I
Introduction: Nature and scope of statistics, Definition of statistics. Law of Statistical Regularity: Law of Inertia of Large Numbers. Census and Sampling, Methods of Sampling, Types and Characteristics of Statistical Unit. Methods and instruments of data collection.

Unit–II
Classification and Tabulation – Objects, general rules for the construction of tables. Measures of Central Tendency: Mean–Simple and Weighted, Mode, Harmonic and Geometric Mean; Positional Averages- Median, Quartile and Percentiles.

Unit–III
Measures of Dispersion, Skewness and Kurtosis – Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficients; Measures of Skewness and Kurtosis. Correlation Analysis–Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's ranking method.

Unit–IV

Regression Analysis – Linear regression, regression lines, regression equations.
Interpolation–Assumptions, Binomial, Newton's advancing differences, Larganges' methods

References:

Text Books:

- J. K. Sharma, *Business Statistics*
- S. C. Gupta, *Fundamentals of Statistics*
- S. P. Gupta and Archana Gupta, *Elementary Statistics*
- Anoop Kumar Singh, Statistical Methods (English)
- Anoop Kumar Singh, Statistical Methods (Hindi)

Suggested Readings :

- Richard Levin and David S. Rubin, *Statistics for Management*
- M. R. Spiegel, *Theory and Problems of Statistics,* Schaum's Outlines Series

Web References :

- https://nptel.ac.in/courses/110/107/110107114/
- https://nptel.ac.in/courses/111/105/111105077/
- https://onlinecourses.nptel.ac.in/noc21_ma74/preview
- https://ocw.mit.edu/courses/mathematics/18-650-statistics-for-applications-fall-2016/
- https://ocw.mit.edu/courses/sloan-school-of-management/15-075j-statistical-thinking-and-data-analysis-fall-2011/

Major B – P-5: Income Tax Law and Accounts

Credit:04 **T:**4Lectures per week

Course Outcomes: The students will be able to: -

- Know about the basic concept of Income Tax.
- Understand the provisions of Income tax in order to minimize the ultimate tax liability by setting off loss due to agricultural Income.
- Understand the provisions relating to residential status and incidence/charge of Tax.
- Compute total income under five Heads of Income i.e. Salaries, House Property, Profits & Gains from Business & Profession, Capital Gains and Other Sources.
- Acquire knowledge of the provisions and procedure for clubbing & aggregation of incomes and set off&carry forward of losses.
- Understandprovisionsaboutappeal &revision,taxpenalties, Offence and prosecutions.

Unit-I: Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person. Tax evasion, avoidance and tax planning, Basics of Charge; Scope of total income, residence and tax liability, income which does not form part of total income, deduction from Gross total income.

Unit-II: Heads of the Income: Salaries; Income from house property; Profit and gains of business and profession. Capital gains; Income from other sources.

Unit-III: Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures

Unit-IV: Computations of total income of an individual, H. UF

References:

Text Books

- Shukla S. K.– Income Tax: Laws and Accounts (Hindi & English)
- Mehrotra, H. C.– Income Tax Law & Accounts

Suggested Readings

- Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi
- Grish Ahuja & Ravi Gupta, Systematic approach to income tax, Sahitya Bhawan publication, New Delhi.

Web References

- Singhania V.K.– Students, Guide of Income Tax, Taxman, Delhi
- Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi

Major B – P6- Managing Human Resources

Credit:04 **T:**4 Lectures per week

Course Objectives

The course aims to equip students with the conceptual knowledge of various functions and roles of Human Resource Management focusing on the ideas needed to successfully manage the workforce in an organization

Course Outcomes

- Upon successful completion of this course the students will be able to:
- Develop the basic understanding out the importance of HR function
- LearnthevariousconceptsofHumanResourceManagementprocessesrequiredtoIn duct and recruit the employees
- Develop the basic knowledge of Training and Performance Appraisal of employees
- Learn important issues related to Compensation and Wage Administration

Unit I: Nature and Concept of HRM: Human Resource Management: Importance of HRM and present - day challenges, Human Resource Planning: The process of Human Resource Planning, Limitations

Unit II: Job Analysis: Process of Job-analysis and Design: Job Description, Job

Specification and Job Design. Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection-Stages; Socialization and Induction; Promotions, Demotions, Transfers and Separations.

Unit III: Training & Development: Training objective, Process and methods, Management Development, Performance Appraisal: Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement.

Unit IV: Compensation Planning: Objective of Compensation Planning, Theories underlying Motivation and Remuneration, Developing Pay Structures, Principles of Wage and Salary Administration, Current Trends in Salary Administration. Industrial Relations & Workers Participation in Management: Theories of Industrial Relations, Collective Bargaining, Workers' Participation in Management.

Textbooks

- Bimal Jaiswal & Deepak Verma- Managing Human Resources, NRBC
- C.B. Gupta, Human Resource Management- Text and Cases. Sultan Chand and Sons,
- J.P. Mahajan, Ravindra Singh, Human Resource Management. Vikas Publishing.
- L. M. Prasad, Human Resource Management. Sultan Chand and Sons
- V. S. P Rao, Human Resource Management (CBCS). Taxmann

Reference Books

- Gary Dessler, Biju Varrkey, Human Resource Management. Person Publications.
- K A Swathappa, Sadhna Dash, International Human Resource Management. McGraw Hill
- P.L. Malik, Sumeet Malik, Industrial Law (Covering Labour Lawin India) Vol. 1 & amp; Eastern Book Company.
- R.C. Sharma and Nipun Sharma, Human Resource Management: Theory and Practice, Sage Publications Private Limited.
- Raman Preet, Future of Human Resource Management: Case Studies with Strategic Approach. Wiley.
- Sharon Pandey, Swapnalekha Basak, Human Resource Management: Text and Cases., Pearson Education.

Web Resources

- https://www.digitalhrtech.com/human-resource-basics/
- https://www.hrdconnect.com/2019/05/22/what-is-hr-management-in-an-organisation/
- https://open.lib.umn.edu/humanresourcemanagement/chapter/1-1-what-is-human-resources/
- https://www.inc.com/encyclopedia/human-resource-management.html

Minor – Q3: Information Systems and E-Business

Credit:02

T: 4 Lectures per week

Course Objectives

The course aims to develop basic understanding of Information Systems and E-commerce, and the role in Business Organizations with a focus on the development and application of various Information Systems using Information Technology.

Course Outcome

- Upon successful completion of this course the students will be able to:
- Develop the functional knowledge of Computer Systems
- Develop the thorough understanding of various Information Systems with particular focus on DSS, MIS, TP, EIS and, CRM Systems
- Understand the basic knowledge of the applications of Data base Management Systems and their development
- Understand the concepts of E-Commerce with an application orientation

Unit I: Introduction to Computer systems, elements of a Computer System, types of computers and their features, input, output and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through Internet, business applications and benefits of computerization and Internet

Unit II: Introduction to Information Systems, business applications and its benefits, functional and cross functional Information Systems, Transaction Processing Systems, Electronic Data Interchange, Online Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems.

Unit III: Concept of Database and Database Management System, centralized and distributed Database Systems, Planning and designing of Information Systems, System Flow Charts, traditional System Development Life Cycle, modern System Development Methods, Implementing Information Systems as planned organizational change.

Unit IV: Concept of E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures.

Text Books:

- Peter Norton– Introduction to Computers: McGraw Hill
- Leon- Introduction to Computers: Vikas Publications
- Satish Jain – Computers in Business Management: BPB Publications

Reference Books:

- Kenneth C. Laudon – Management Information Systems: Pearson
- James A. O' Brien- Management Information Systems: Hill
- Girdhar Joshi- Management Information Systems: Oxford
- Waman S. Jawadekar -Management Information Systems: McGraw Hill

Web References

- https://www.techopedia.com/definition/24142/information-system-is
- https://opentextbook.site/informationsystems2019/chapter/chapter-1-what-is-an-information-system-information-systems-introduction/
- https://altametrics.com/en/information-systems/information-system-types.html

Co-Curricular

CC-2: Work stress management

Credit:02
T: 4 Lectures per week

Course Outcomes: The students will be able to: -

- Understand the dynamic work culture of the organisation.
- Understand the causes of work stress & take appropriate measures
- Understand the usefulness of employee counselling and mentoring.
- Understand how to balance work & personal life.

Unit-I: Fundamentals of Organisational Behaviour

Concept of Organisational Behaviour, Models of Organisation Behaviour, Employee Attitude and its Effects, Issues between Organisations and Individuals, Resistance to Change.

Unit-II: Work Stress in Organisational Context
Meaning, Causes, Symptoms of Work Stress, Frustration, Burn Out, Consequences of Work Stress, Stress and Job Performance, Individual and Organisational Stress Coping Strategies.

Unit-III: Employee Counselling
Meaning, need, objectives, types and techniques of Employee Counselling;
Employee Coaching: meaning, objectives, types and process of employee coaching;
Mentoring: Meaning, types, characteristics of successful mentoring, Process of mentoring.

Unit-IV: Work Life Balance
Meaning, Advantages, Solution and Strategies to Strike a Work Life Balance, Meditation and Yoga.

References:
Text Books

1. John, W. Newstrom – Organisational Behaviour: Human Behaviour at Work.
2. Tapomoy, Deb – HRD: Theory and Practice
3. Saran, U. – Stress Management

Suggested Readings

1. Rao, VSP – Human Resource Management
2. Charlesworth, E.A. & Nathan, R.G. – Stress Management
3. Sumanthi, P. Kumar & Rohini, A.R. – Stress Management

Web References

1. Michie, S. – Causes & Management of Stress at Work

CC-2: Interview Preparation and Planning

Credit:02
T: 4 Lectures per week

Course Objectives:

1. To assess personal strengths and weaknesses
2. To develop communication skills.
3. To develop resume writing skill and practice mock interviews.
4. To learn manage stress and time effectively.

Course Outcomes: After attending this course, the student shall be able to:

1. Identify personal strength and weaknesses.
2. Communicate effectively.
3. Craft effective resumes.
4. Understand the techniques for managing time and stress.

Unit I: Self-assessment: Personal strengths, weaknesses, skills, and interests; Communication Skills; Verbal and non-verbal communication, Body Language; Diction and accent

Unit Il: Business writing skills: composing professional emails, letters, memos, notices and reports; Resume and Cover Letter Writing skill; Negotiation skills: techniques and strategies.

Unit IlI: Mock Interviews: Practical Application through Simulated Interviews; Group Discussions; General knowledge and General awareness, Dressing up and grooming; Multitasking ability.

Unit IV: Corporate etiquettes, netiquettes, Cross cultural communication, Time management and it's techniques;Stress Management and its techniques; Work ethics: importance of ethical conduct, integrity, and professionalism in the workplace.

References:

1. Innes James. (2021). The Interview Book: How to Prepare and Perform at Your Best in Any Interview.2 d Edition, Pearson:
2. Ferguson Cheryl. (2021). Interview Like Yourself... No, Really, 15 Edition, Wiley.
3. Baur Jean. (2021). The Essential Job Interview Handbook: A Quick and Handy Resource for Every Job Seeker, 1st Edition, Adams Media.
4. Rogers Jenn. (2020). Job Interview Success: Be Your Own Coach, 1s' Edition, Kogan Page.
5. Mathur D (2018). Mastering Interviews and Group Discussions, 4th Edition, CBS
6. Adler, R. B., & Elmhorst, J. M. (2018). Communicating at Work: Principles and Practices for Business and the Professions. McGraw-Hill Education.

Course Objectives:
1. To assess personal strengths and weaknesses
2. To develop communication skills.
3. To develop resume writing skill and practice mock interviews.
4. To learn manage stress and time effectively.

Course Outcomes: After attending this course, the student shall be able to:
1. Identify personal strength and weaknesses.
2. Communicate effectively.
3. Craft effective resumes.
4. Understand the techniques for managing time and stress.

Unit I: Self-assessment: Personal strengths, weaknesses, skills, and interests; Communication Skills; Verbal and non-verbal communication, Body Language; Diction and accent

Unit II: Business writing skills: composing professional emails, letters, memos, notices and reports; Resume and Cover Letter Writing skill; Negotiation skills: techniques and strategies.

Unit III: Mock Interviews: Practical Application through Simulated Interviews; Group Discussions; General knowledge and General awareness, Dressing up and grooming; Multitasking ability.

Unit IV: Corporate etiquettes, netiquettes, Cross cultural communication, Time management and it's techniques;Stress Management and its techniques; Work ethics: importance of ethical conduct, integrity, and professionalism in the workplace.

References:

1. Innes James. (2021). The Interview Book: How to Prepare and Perform at Your Best in Any Interview.2 d Edition, Pearson:
2. Ferguson Cheryl. (2021). Interview Like Yourself... No, really! 15 Edition, Wiley.
3. Baur Jean. (2021). The Essential Job Interview Handbook: A Quick and Handy Resource for Every Job Seeker, 1st Edition, Adams Media.
4. Rogers Jenn. (2020). Job Interview Success: Be Your Own Coach, 1s' Edition, Kogan Page.
5. Mathur D (2018). Mastering Interviews and Group Discussions, 4th Edition, CBS
6. Adler, R. B., & Elmhorst, J. M. (2018). Communicating at Work: Principles and Practices for Business and the Professions. McGraw-Hill Education.

CC-2: Behavioural Economics

Credit:02

T: 4 Lectures per week

Course Objectives
- To understand the behaviour and action of customers and employees by incorporating psychological dimensions of human thought and behaviour as against the notion of purely rational consumer, held in traditional economics.
- To develop a user oriented, outcome driven mind set.

Course outcomes-
After completion of this course, students will be able to:
- get combined insights from psychology, judgement and decision making and economics and hence generate a more accurate understanding of human behaviour.
- Understand the subtle factors that govern customer choices.
- Understand consumer and organisational/ business decision making.

Unit I- Introduction and basics

Shared interest of economics and psychology; relevance of psychology for economics; Katona's behavioural economics perspective; human needs, wants and demand; buying motives- rational and emotional; motivational conflicts (approach- approach, approach-avoidance, avoidance-avoidance) and strategies to handle motivational conflicts; concept of value and consumer satisfaction, involvement level and information processing- elaboration likelihood model, bounded rationality

Unit II- Behavioural finance

Meaning, characteristics, and significance of behavioural finance; Psychology of investor behaviour; Prospect theory- what and how it works, risk aversion under prospect theory; Concept of mental accounting, Household life cycle stages and spending patterns.

Unit III- Cognitive economics-

Motivation- Maslow and Herzberg' theories; Perception; learning- theories of learning (classical conditioning, operant conditioning, behavioural and cognitive learning; Attitude formation models and change of attitude, Cognitive Dissonance

Unit IV- Behavioural Models of Decision making

Decision making process; Nominal. Limited and Extended decision making; Organisational versus Retail decision making, models of buying behaviour- Nicosia model, Howard Sheth model, Input Process Output model, Engel- Blackwell- Miniard model.

References: -

Text Books:

- Wilkinson, Nick and Matthias Klaes, An introduction to Behavioural Economics, 2nd Edition, Macmillan, 2012
- Dhami, Sanjit, The Foundations of Behavioural Economics, Oxford University Press, 2016
- Cartwright, Edward, Behavioural Economics, 3rd Edition, Routledge, 2018
- Angner, Eric, A Course in Behavioural Economics, Macmillan, 2016

B.Com. – Semester IV

Major A - P-7: Contemporary Audit

Credit:04
T: 4 Lectures per week

Course Outcomes: The students will be able to:

- Understand the concept, types & techniques of audit.
- Gain knowledge of audit documentation, vouching and verification of assets and liabilities.
- Understand provisions regarding appointment of a company auditor and learn about his powers and duties.
- Have knowledge of special provisions for Government audit.
- Gain insight into audit of special entities and emerging concepts in auditing as well as standards on auditing.

Unit–I: Nature & Objectives of Auditing; Types of Audits, Auditing Techniques; Internal Control & Internal Check Audit Programme, Audit Procedure, Routine checking, Test checking

Unit–II: Vouching, Verification of Assets & Liabilities, Divisible Profit and Dividend, Internal Audit, Investigation

Unit III: Government Audit, Audit of Limited Companies, Company Auditor: Appointment, Remuneration, Powers, Duties and Liabilities, Audit report.

Unit–IV: Standards on Auditing, Audit of Special entities: Non-Profit Organisations, Educational Institutions & Clubs, Cost Audit, Tax Audit and Management Audit

References:

Textbooks

- Maheshwari, K.L. and Maheshwari, R.K.– Contemporary Audit
- Sharma, T.R. - Contemporary Audit (Hindi & English)
- Gupta, Kamal-Contemporary Auditing

Suggested Readings

- Batliboi, J.R.– Principles and Practice of Auditing
- Garg, CA Pankaj – Auditing and Assurance
- Basu, S.K. — Auditing, Principles and Techniques
- Prakash, Jagdish- Auditing, Principles, Practice & Problems

Web References

- Spicer and Pegler's–Practical Auditing

Major A – P-8: Macro Economics

Credit:04
T: 4 Lectures per week

Course Outcome:

- Students who complete this course will be able to understand:
- The meaning and components of the National Income Accounts, especially GDP; the concept and working of multipliers
- The meaning of the business cycle and its phases and to manipulate the basic Aggregate Supply, Aggregate Demand model of the macro economy.
- The meaning of unemployment and inflation data and how that data is collected and computed.
- How fiscal policy operates, its tools, and its advantages and drawbacks.
- How monetary policy operates, its tools, and its advantages and drawbacks

Unit-I

Concept and scope of Macro-Economics; Macro-Economic Paradoxes: wage-employment paradox and paradox of thrift, The Circular flow of Income and expenditure.

The Analysis and Measurement of Economic Activity- National Income Accounting: Concept and Definitions of National Income. Various components of National Income, Methods of Measurement of National Income and Welfare.

Unit–II

Classical Macroeconomic Models – Say's Law, Quantity Theory of Money, Wage-Price Flexibility and Full employment.Aggregate Expenditure – Consumption Function: Concepts of propensities of consumption and saving. Absolute Income Hypothesis, Relative Income Hypothesis; Consumption Puzzle, and Permanent Consumption Hypothesis. Investment Function: Types, Marginal Efficiency of Capital (MEC) and Marginal Efficiency of Investment (MEI).

Unit–III

The Concept of Multiplier; National Income Determination in an Open Economy IS-LM Analysis-Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest and Shift and IS and LM Curves

Unit-IV

Theory of Inflation – Meaning, types and measurement, Demand Pull and Cost Push Inflation. The Philips Curve, Effects of Inflation, Anti-Inflation Policies– Monetary and Fiscal Policies.Business Cycles – concept, types and phases; Keynes, Hawtrey, Hicks Models.

References:

Text Books:

- JV Vaishampayan, Macroeconomic Theory and Policy (Hindi&English)

- K.L. Maheshwari & R.K. Maheshwari–Macro Economics
- HL Ahuja, Macroeconomic Theory, S Chand Publication
- DN Dwivedi, Macroeconomic Theory

Suggested Readings :

- Dornbusch, Fischer and Startz, Macroeconomics
- N. Gregory Mankiw. Macroeconomics
- Richard T. Froyen, Macroeconomics
- Errol D'Souza, Macroeconomics

Web References :

- https://nptel.ac.in/courses/109/104/109104073/
- https://nptel.ac.in/noc/courses/noc15/SEM1/noc15-hs08/
- https://onlinecourses.swayam2.ac.in/cec20_hs26/preview
- https://onlinecourses.swayam2.ac.in/cec20_hs43/preview
- https://ocw.mit.edu/courses/economics/14-02-principles-of-macroeconomics-spring-2014/
- https://ocw.mit.edu/courses/economics/14-05-intermediate-macroeconomics-spring-2013/
- http://hdl.handle.net/1721.1/86309
- https://dbie.rbi.org.in/DBIE/dbie.rbi?site=home

Major B – P-7: Institutional Framework for Business

Credit:04 T:4Lectures per week

Course Objectives

The course objective is to introduce the students with the institutional framework which exists for monetary policies, credit availability for small as well as large and rural as well as urban development, other developmental avenues for agricultural and small industries, etc. Further, it is intended to apprise students with the Capital and Investment related scenario and the institutions and people involved with stocks and related domains. Finally, students will also discuss the latest trends and developments like the insolvency and bankruptcy code, competitive commission, to name a few.

Course Outcomes

Upon successful completion of this course the students will be able understand how the institutional framework for business will empower them to better locate andemploytheopportunitiesavailableduringthecourseoffulfillingtheirdutiesinvarious managerial roles. They would be able to take better decisions and design and provide better value to both their respective organizations and the various stakeholders involved. The knowledge of the institutional mechanisms will stand in good stead for the budding entrepreneurs of tomorrow.

UNIT I: Introduction to Indian regulatory environment for business, Role and Functions of RBI Structure of commercial banking in India, mandatory provisions regarding SLR and CRR NABARD: Role and functions, EXIM Bank and its facilitative role, Export Credit Guarantee Corporation of India (ECGC), SIDBI and its various schemes for promotion of small business, Microfinance Institutions and Regional Rural Banks, Scope and functions of IRDA and PFDA

UNIT II: Regulatory bodies for financial and Investment markets in India: SEBI-roles and functions, Important guidelines for Issue of capital Intermediaries /market infrastructure institutions. Role and functions of Bankers to issue, Credit rating agencies, Merchant banks, Mutual funds, Portfolio managers, Underwriters

UNIT III: Role and functions of Stock exchanges, Stock exchanges in India, Prominent stock exchanges in India - BSE and NSE, Different types of instruments and brokers: equity and equity derivatives, corporate debt market segment, commodities derivatives market segment

UNIT IV: Functions of Competitive Commission of India, National Company Law Tribunal towards Insolvency and Bankruptcy Code, Department of Industrial Policy and Promotion for FDI in India.

Textbooks

- Institutional Framework for Business, Bimal Jaiswal; Sahitya Bhawan
- Financial Institutions and Markets, LM Bhole and Jitendra Mahakud, Tata McGraw Hill.
- Financial Markets & Institutions, Vinod Kumar, Atul Gupta, Manmeet Kaur Bawa; Taxmann
- Business Environment, Francis Cherunilam
- Business Environment- B.N. Ghosh, Oxford University Press

Reference Books

- Indian Economy: Performance & Policies, 8thEd.- Uma Kapila, Academic Foundation, New Delhi
- Global Business Environments & Strategies - A. Aregbeshola, J. Luiz, K.Ojah, T.Oosthuizen, P. Palmer. P. Venter,
- International Business Environment and Operations-John D.Daniels, Pearson education

Web References: websites of RBI, SEBI, IRDA, BSE, NSE, IBEF etc.

Major B – P-8 Banking Operations

Credit:04 T:4Lectures per week

Course Outcome At the end of the course, a student will be able to:

- Understand the core concepts of banking.
- Acquainted with the knowledge of the functioning of the banking industry, especially that of India.
- Understand the structure of banking system in India
- Understand the operational aspect of commercial banks in India.
- Learn and gain insights about negotiable instruments
- Help understand various concepts like ATM, e-banking, Basel Norms, etc.

Unit-I

Banking System in India, Monetary Policy: Concepts & Objectives, Basic concepts of Regulatory Environment for commercial bank in India and their provisions: RBI Act-Chapter

I, II, III; Banking Regulation Act- General Provisions, Management Control, Loan &Advances; Deposit and Insurance Act- Objectives, SARFAESI Act- Methods of recovery of NPA's and Money Laundering-Procedure, Laws and Guidelines for anti-money laundering.

Unit-II
Operational Aspect of commercial banks in India, relationship, Types of customer account, Cheque & its types, Endorsement, Dishonour, Rights and liabilities of Paying and collecting Banker, Time Value of money –calculation of interest on loan & deposits, EMIs.

Unit-III
Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and purchasing, Ancillary Services of the Bankers. E-Banking

Unit-IV
Employment of funds by Commercial Banks, Types of securities, mode of creating charge, Bank guarantees, Basel norms, financial sector reforms in India.

References:

Text Books:

- Jaiswal Bimal: Banking Operations
- Bhole L.M: Financial Institution & Markets
- Desai Vasant: Financial Market & Institutions

Suggested Readings :

- Current Annual RBI Bulletin
- Current Economy Survey

Web References :

- https://onlinecourses.swayam2.ac.in/imb21_mg18/preview
- https://onlinecourses.swayam2.ac.in/imb20_mg39/preview
- https://onlinecourses.nptel.ac.in/noc21_mg15/preview
- https://onlinecourses.swayam2.ac.in/cec21_ge04/preview
- https://onlinecourses.swayam2.ac.in/cec20_mg08/preview
- http://www.universityofcalicut.info/SDE/Banking_on19May2016.pdf
- http://egyankosh.ac.in/handle/123456789/21519
- http://egyankosh.ac.in/handle/123456789/13620

Minor – Q4: Goods and Services Tax

Credit:02
T: 4 Lectures per week

Course Outcomes: The students will be able to:-

- Learn the concept of Indirect tax from Pre-GST period to post-GST period.

- Understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.
- Know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- Record and analyze the transactions for compliance under GST.
- Understand the procedure for registration, payment and refund of GST as well as mechanism to determine it.

Unit-I: Concept of Indirect Tax
Concept and types of Indirect Tax; Introduction of GST in India; Definition, Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Time and Value of Supply, Dual GST Model; Types of GST; Levy and Collection of GST.

Unit –II: Registration under GST
Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition and alternative composition scheme; Zero rated supply; Exemption from GST, GST tax rate.

Unit-III: Documents under GST
Input Tax Credit (ITC); Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, Payment of Tax.

Unit-IV: Assessment of GST
Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; TDS & TCS.

References:
Text Books
1. Shukla, S.K. - GST in India (Hindi & English)
2. Singhania, V.K. - Students Guide to GST and Customs Law
3. Bansal, K.M. – Indirect Tax Laws

Suggested Readings
1. Bare Act of GST

Web References
1. Taxmann: Goods and Services Tax (Hindi & English)

VC-2 Vocational

VC-2 Digital Literacy

Credit:02 **T:**4Lectures per week

Course Outcome: The students will be able to:

- Understand the basics of information and data.
- Gain knowledge about applications of computers.
- Acquiring knowledge about computer hardware and software
- Acquire information about network topologies and the internet.

Unit I: Information Concept and Processing
Definition of information, Data v/s information, introduction to information system, information representation, digital media, image, graphics, animation, audio, video, etc.

Unit II: Introduction to Computers
Definition, history, generation, characteristics and applications of computer, classification of computer, Computer hardware, CPU, I/O devices, Computer Memory: Register Memory, Cache memory, Primary memory, Secondary memory, Memory units.

Unit III: Introduction to Computer Software
Types of Software, System Software, Application Software, Software Acquisition, Application Software: Microsoft Excel, Microsoft Word, Microsoft Access, Microsoft PowerPoint.

Unit IV: Computer Networks
Overview and Types (LAN, WAN, and MAN) and Network Topologies; Internet Basics: Basic Ways of Connecting to the Internet, Web Browsers, Search Engines, Internet Protocols and IP Address.

References:

Text Books

1. Saxena, S. - A First Course in Computers
2. Sinha, P.K. and Sinha, P. - Foundation of Computing
3. Bharihoka, D. - Fundaments of Information Technology

Suggested Readings

1. Rajaraman, V. Introduction to Information Technology
2. Hunt, R., Shelley, J. - Computers and Commonsense

Web References

1. Bergson, A. - The New Landscape of Digital Literacy.

VC-2 Entrepreneurship

Credit:02 **T:**4 Lectures per week

Course Objectives: This course aims to equip the students with practical knowledge and skills essential for identifying, evaluating, and pursuing entrepreneurial opportunities. The course emphasises the development of an entrepreneurial mindset, critical thinking, and decision-making abilities necessary for initiating and managing a successful business venture.

Course Outcome:
Upon successful completion of this course the students will be able to:

1. Foster an entrepreneurial mindset, creativity, and resilience while promoting ethics, social responsibility, and awareness of government support programs.
2. Identify and evaluate entrepreneurial opportunities effectively through market research and financial analysis.
3. Develop comprehensive business plans integrating market, operational, organisational, and financial aspects with sustainability principles.
4. Understand various financing options including bank funding, venture capital, and crowdfunding, alongside self-funding strategies.

Unit 1: Foundations of EntrepreneurshipIntroduction to Entrepreneurship, Concepts and Definitions, Entrepreneurial Traits and role of mindset, resilience, and determination in entrepreneurial success. Role of Entrepreneurship in EconomicDevelopment, Ethics and Social responsibility of Entrepreneurs. Opportunities for Entrepreneurs in Indiaand abroad. Woman as Entrepreneur.

Unit 2: Opportunity Recognition and Idea GenerationOpportunity recognition, various sources of entrepreneurial opportunities. Techniques for fostering creativity and innovation among entrepreneurs. Techniques for generating and evaluating business ideas. Assessing and managing risks associated with innovation in entrepreneurial ventures. Assessing the viability of potential business opportunities. Introduction to intellectual property (IP) rights: patents, trademarks, copyrights, and trade secrets.

Unit 3: Business PlanOverview of the business plan, components of a business plan, Techniques for conducting comprehensive market research. Marketing Plan: Industry analysis, identifying target markets, customer segments, positioning and competitor analysis: Operational plan: product design and specifications and technology choices, Organisational Plan: Planning of HR requirements organisational structure and systems. Financial plan: budgeting, preparation of projected profit and loss accounts/income statement and balance sheet, integrating sustainability principles and social responsibility into the business plan. Environmental, social, and governance (ESG) considerations.

Unit 4: New ventures and financing of new ventureTypes of new ventures, Tax implications of various forms of ventures, different phases of funding, Overview of financing options for ventures: Bank funding, venture capital funding, lease financing, and crowdfunding Understanding angel investors, venture capitalists, and other funding sources. Bootstrapping and self-funding strategies for start-ups. Overview of government schemes and incentives for start-ups.

Reference:

1. Kumari, P., & Kumari, S. (2024). A Textbook on Principles and Practices of Entrepreneurship Development (February 14, 2024). Walnut Publication. ISBN-13: 979-8891710542
2. Kumar, D. (2024). Ecommerce Entrepreneurship: A Step-by-Step Guide for Beginners (Zero to Winner'sBusiness Series Book 3). Kindle Edition.
3. Mathur, A. (2021). Entrepreneurship Development (July 2021 Edition). Taxmann. ISBN-10: 9391596088, ISBN-13: 978-9391596088
4. Gupta, C. B. (2019). Entrepreneurship Development (Fourth Revised Edition). Sultan Chand & Sons.
5. Bharathi, V., & Sivakumar, P. (2019). Entrepreneurship (Second Edition). Himalaya Publishing House Desai, V. (2017). Entrepreneurship Development and Small Business Enterprises (Second Revised Edition). Himalaya Publishing House
6. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.

VC-2 Data Analysis Using Spread Sheet

Credit:02 **T:**4 Lectures per week

Course Objectives:
This course is designed to enable students to develop data analytical skills which are a pre-requisite for a quality research and efficient business decision making. The use of spreadsheets like Excel or Google sheet is widespread in the industry. It is a very powerful data analysis tool and almost all big and small businesses use spreadsheets in their day-to-day functioning. With greater human-computer interaction in each aspect of academia – teaching and research, and work, this course will enable students with basic knowledge of data analysis using spreadsheets.

Course Outcomes:

After studying this course, the students shall be:

1. Learn basic operations such as reading data into spreadsheet using various data formats, organizing and manipulating data, to some of the more advanced functionality of spreadsheet.
2. Make meaningful representation of data in the form of charts and pivot tables.
3. Draw analysis on data using spreadsheets and use interpretation to make economic and business decisions.
4. Manage data for generating queries, analysis and reports in the database.
5. Develop basic understanding of functions of spreadsheet.

Unit I

Introduction to Spreadsheets: Meaning of Spreadsheet, Uses of Excel software; Basic introduction of various Tabs; Reading data into Excel using various formats; Basic functions in Excel, arithmetic as well as various logical functions; Formatting rows and columns; Using formulas in Excel and their copy and paste using absolute and relative referencing.

Unit II

Spreadsheet Functions to Organize Data: Arranging data using Columns & Rows, Changing Column Width & Row Height, Autofitting Columns & Rows, Hiding/Unhiding Columns & Rows, Components of a cell – Address, format, value, formula, Use of paste and paste special. Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum.

Unit III

Formula Functions: The IF, nested IF, VLOOKUP and the HLOOKUP functions of Excel.

Creating Charts- Line, Bar and Pie charts, Scatter plots, Histograms. Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table.

Unit IV

Pivot Tables -Creating Pivot Tables, manipulating a Pivot Table, Using the Pivot Table Toolbar, Changing Data Field, Properties, displaying a Pivot Chart, Setting Pivot Table Options, Adding Subtotals to PivotTables.

Text Books:

1. Microsoft Excel 2016 Data Analysis and Business Modelling, Wayne L. Winston, PHI>
2. Microsoft Excel 2016 Bible, John Walkenbach, Wiley.
3. Excel 2013 Charts and Graphs, Jelen, Pearson.
4. Excel 2013 Pivot Table Data Crunching, Jelen, Pearson.

Web Resources

1. https://support.microsoft.com/en-us/office/basic-tasks-in-excel-dc775dd1-fa52-430f-9c3c-d998d1735fca
2. https://link.springer.com/book/10.1007/978-1-4842-6209-2
3. https://open.umn.edu/opentextbooks/textbooks/70

B. Com (NEP) (2024-25)

Year	Sem	Major A (Subject 1)		Major B (Subject 2)		Minor (Subject 3)		CC/VC		Total Credits	Degree
		Courses	Credits	Courses	Credits	Courses	Credits	Courses	Credits		
3	Sem 5	P-9: Cost Accounting	4	P-9: Company Law & Practice	4		Internship/Term Paper/Minor Project in Major A (to be decided by students)		4	20	Graduation Degree
		P-10: Foreign Trade of India	4	P-10: Export Import Procedure & Documentation	4						
	Sem 6	P-11: Applied Business Statistics	4	P-11: Indian Economy	4						
		P-12: Principles and Practice of Insurance	4	P-12: Fundamentals of Entrepreneurship	4					20	
		P-13A: Business Finance/ P-13B: Accounting for Specialised Entities/ P-13C: Retail Marketing	4	P-13A: Economics of Public Enterprises/ P-13B: Economics of Valuation/ P-13C: Financial Markets & Institutions	4						

B.Com. – Semester V

Major A - P-9: Cost Accounting

Credit:04
T: 4 Lectures per week

Course Outcomes: The students will be able to:-

- Understand the nature and scope of Cost Accounting.
- Gain knowledge about the advantages of cost accounting and classifications of various costs.
- Acquire knowledge about accounting and control of material cost and labour cost.
- Know overhead costing as well as and Apportionment and Absorption of Overheads.
- Understand the methods of costing, marginal costing and budgetary control system.
- Gain knowledge of Unit or Output costing as well as standard costing

Unit–I: Definition, Nature, Scope, Significance and Function of Cost Accounting, Cost Centre, Costs and its elements, System of ascertainment of cost, Control of Materials, Labour and Overhead, Allocation, Apportionment and Absorption of Overheads.

Unit –II: Unit Output Costing: Concept and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price, (Calculation of Tender, Quotation and Estimated price), Contract and Job Costing, Process Cost Accounting.

Unit –III: Reconciliation of Cost and Financial Accounts, Service Costing, Budgetary Control.

Unit –IV: Marginal Costing, Standard Costing.

References:

Textbooks

- M.L. Agarwal–Cost Accounting (Hindi & English)
- Audhesh Tripathi & Varshney –Cost Accounting
- Bimal Jaiswal & L. Shimpi-Cost Accounting
- S.P. Gupta–Cost Accounting (Hindi & English)
- Khan & Jain –Cost Accounting
- Blocker & Weltmer–Cost Accounting
- Bharr–Cost Accounting

Suggested Readings

- Bigg–Cost Accounts
- Gupta, MP– Costing
- Lucey. T. – Costing

Web References

- Lunt– Manual of Cost Account
- Ridgeway –Cost Account
- Whelden–Principles and Methods of Costing
- Horngrance, CharlesT. –Cost Accounting: A Managerial Emphasis

P-10 Foreign Trade of India

Credit:04
T: 4 Lectures per week

Course Outcome: At the end of the course, a student will be able to:

- Understand the underlying motives of international trade.
- Know the composition, and direction and volume of trade over a period of time.
- Analyse with the current status and changing dynamics of India's foreign trade as well as the impact of policy changes on it.
- Well-equipped when employed, whether in the field of industry or trade (export-import).

Unit–I

Introduction – Trade its meaning and types. Difference between internal and international trade. Concept, Assumptions, and Criticism of International Trade Theories. India's Internal Trade-Characteristics and Problems. Coastal trade. Terms of Trade.

Unit-II

Foreign Trade of India – Before independence, During Planning Period, Recent trends in India's Foreign Trade. Major Items of Exports: Composition, Direction and Future Prospects, Major Items of Imports: Composition, Direction and Future Prospects.

Unit–III

Free Trade and Protective trade policies, India's Major trading partners: USA, UK, China and Japan. National Level Financing Institutions: EXIM Bank, ECGC, and other institutions in financing of foreign trade, STC, MMTC, SEZ and EPZ. Export promotions.

Unit–IV

Recent World trade Scenario, Recent changes in foreign trade policy, Trade agreements – Bilateral and Multilateral Trade Agreements. GATT & UNCTAD, WTO. India's Balance of Trade and Balance of Payments: Concept, Problems, Reasons for Disequilibrium and Corrective Measures.

References:

Text Books:

- Jaiswal Bimal & Singh A.K.– Foreign Trade of India
- Goswami V.K.– International Trade
- Mishra N.K. & Abrar Anjum-Trade of India
- Cherrunilam F. –International Trade Export Management

Suggested Readings :

- Salvi P.G.–New Directions on India's Trade policy.
- Current Annual RBI Report
- Hill C.W. –International Business
- Daniels-International Business

Web References :

- https://nptel.ac.in/courses/109/107/109107173/
- https://www.iiiem.in/export-import-course.html
- http://egyankosh.ac.in/handle/123456789/3207
- http://egyankosh.ac.in/handle/123456789/3212
- http://egyankosh.ac.in/handle/123456789/3213
- http://egyankosh.ac.in/handle/123456789/3214

- http://egyankosh.ac.in/handle/123456789/3216

Major B – P-9: Company Law and Practice

Credit:04
T:4Lectures per week

Course Outcomes
The course aims to provide the knowledge needed to incorporate a Company and legally administer all its affairs as per the Company Law in India.

Course Outcomes
Upon successful completion of this course the students will be able to:

- Understand the nature, types and formation of companies in India
- Understand and draft Memorandum of Association and Articles of Association
- Plan the management of Share Capital and its Issuance
- Understand the legal implications in appointment of company officials and conduct and scope of Company Meetings

Unit I: Definition & nature of Company, types of Companies, formation of Companies, Liability of promoters, Incorporation of Companies, Commencement of business

Unit II: Memorandum of Association (MOA), Contents, Doctrine of Ultra-vires, Articles of Association (AOA), Doctrine of Indoor Management & exceptions to it

Unit III: Prospectus, Statements in view of prospectus, Mis-statement & their remedies, share capital, Allotment of shares – definition of share, share warrant, share certificate, Difference between share & stock, Calls on shares, Types of shares, Voting rights, Right issues.

Unit IV: Management of Company, Appointment of directors, Legal Position, Duties & liabilities & Powers, Company Meetings-Statutory, Annual general meeting, extraordinary meeting, meeting of BOD, Guidelines for managerial remuneration, Quorum for different meetings, Kinds of resolutions, Provisions regarding borrowing, issue of debentures, dividend, bonus shares, and winding up.

Textbooks

- Company Law and secretarial practice by SM Shukla and P Mahajan, Sahitya Bhawan Prakashan
- Corporate Laws by MC Kucchal Mahavir book depot
- An Easy Approach to Corporate Laws, by Sharma JP Ane Books Pvt Ltd.
- Indian Companies Law by Harpal Singh, Galgotia publishing house
- Company Law and Secretarial Practice, Sherlerkar
- Company Law, Avtar Singh

Reference Books

- Companies Act and corporate Laws, Bharat Law House Pvt Ltd
- Company Law and Procedure by Kannal and Sowrirajan, Taxman's Allied Services pvt Ltd.
- A Guide to Companies Act by Ramaiya, Lexis Nexis.

Web References

- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf
- http://ebook.mca.gov.in/default.aspx
- https://lawexplores.com/introduction-to-company-law/

P-10: Export Import Procedure and Documentation

Credit:04
T:4Lectures per week

Course Outcome: After learning this course, the students will be able to:

- Understand the rules, regulations, procedures and documentation to be followed for export-import trade in India.
- Know about various schemes and benefits offered by the government to exporters and importers.
- Start their own export units.

Unit I

Exports-planning: Adaption, Standardization and Packaging. Getting ready for Exports. Procurement and processing of an export order and Export Contract. Export Costing & Pricing, Export Documentation: Concept & Types. Steps in Export Procedure.

Unit II

Methods/Terms of payments for Exports, Export Financing: Pre-Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims, INCO Terms.

Unit-III:

Central Excise and custom clearance regulations-Procedures and Documentation. Export /trading/star trading/ super star trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits.

Unit-IV: Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non-Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new /second hand capital goods. International Logistics.

References:

Text Books:

1. Maheshwari R.K. & Ekta Rastogi- Export-Import Procedure & Documentation
2. Jaiswal Bimal & Yusuf Kamal-Export-Import Procedure & Documentation
3. Ramagopal C-Export-Import Procedure & Documentation
4. Lall Madhurima & Ahmad Sultan -Export-Import Procedure & Documentation

Suggested Readings :

- Exporters Manual - Nabhi Publication
- Varshney R.L.–International Marketing
- Current Annual RBI Report
- Hill C.W. – International Business

Web References :

- https://onlinecourses.swayam2.ac.in/cec21_mg19/preview
- https://onlinecourses.swayam2.ac.in/cec20_mg12/preview
- https://nptel.ac.in/courses/110/107/110107145/
- https://nptel.ac.in/courses/109/107/109107173/
- https://www.coursera.org/specializations/mba
- http://egyankosh.ac.in/handle/123456789/3142
- http://egyankosh.ac.in/handle/123456789/52072

- http://sdeuoc.ac.in/sites/default/files/sde_videos/International%20Business_0.pdf
- http://www.universityofcalicut.info/SDE/International_Business_on13April2016.pdf
- https://archive.mu.ac.in/myweb_test/M.Com.%20Study%20Material/M.Com.%20(P art%20-%20I)%20Economics%20of%20Global%20Trade%20(Eng)%20-%20Rev.pdf

Internship/ Term Paper/ Minor Project in Major A (to be decided by Student) Credit: 04

B.Com. – Semester VI
Major A - P-11: Applied Business Statistics

Credit:04
T: 4 Lectures per week

Course Outcome: On completion of this course, the students will be able to:

- Describe and discuss the key terminology, concepts tools and techniques use zd in business statistical analysis;
- Critically evaluate the underlying assumptions of analysis tools;
- Understand and critically discuss the issues surrounding sampling and significance; Discuss critically the uses and limitations of statistical analysis;
- Solve a range of problems using the techniques covered;
- Conduct basic statistical analysis of data.

Unit-I
Statistical System in India – Indian Statistical Machinery – Organisation at Central and State level, National Sample Survey Organisation – Organisation, Functions, Design and Technique. National Income Statistics: Methods of measuring National Income and related aggregates

Unit-II
Population Statistics – Nature, Importance and Methods of Population Census. Population Census in India. Vital Statistics- Computation of birth, death, Fertility and Reproduction rates.

Unit-III
Analysis of Time Series– Meaning, Importance and Purposes, Components of Time Series Analysis. Long Term Trend and Seasonal Variation measurement–Different methods. Statistical Quality control: Concept, Utility and Techniques. Construction of control charts for Variables and Attributes

Unit-IV
Index numbers and their uses: Definition, Importance and Limitations. Price, Quantity and value index numbers, Methods of constructing index numbers, Tests of reversibility, WPI and CPI, Deflating Index Numbers. Business Forecasting: Concept and Methods

References:

Text Books:

- Singh Kumar Anoop –Applied and Business Statistics (Hindi)
- Abrar Anjum–Applied and Business Statistics
- Gupta S.P. –Statistical Methods

- Suggested Readings :

- Richard Levin and David S.Rubin, *Statistics for Management*
- M.R. Spiegel, *Theory and Problems of Statistics,* Schaum's Outlines Series

Web References :

- https://onlinecourses.swayam2.ac.in/cec20_mg13/preview
- https://onlinecourses.swayam2.ac.in/cec21_ma01/preview
- https://onlinecourses.nptel.ac.in/noc20_mg23/preview
- https://ocw.mit.edu/courses/mathematics/18-05-introduction-to-probability-and-statistics-spring-2014/

P-12: Principles and Practice of Insurance

Credit:04
T: 4 Lectures per week

Course Outcome: The students will be able to:-

- Gain knowledge about the concept & purpose of insurance, Double insurance, Over insurance, Under-insurance and Re-insurance.
- Gain insight about the Theories, Principles and Contracts of Insurance.
- Learn various policies, Terms & conditions and Types of Life Insurance
- Gain knowledge regarding basic principles of Fire Insurance policy, assignment and claims.
- Acquire knowledge on Principles, Types, Conditions and Warranties in Marine Insurance policy as well as marine losses.

Unit–I: Introduction, Purpose and Need of Insurance, Insurance as a social security tool; Insurance and Economic Development, Theories of Insurance, Principles of Insurance Contract, Risk, Double insurance, Over-insurance, Underinsurance, Re-insurance.

Unit–II: Life Insurance–Principles and Practice; Life insurance contracts; nature and characteristics, Types of life insurance policies, Terms & Conditions of the policy, Nomination and Assignment of policies, Computation of premium, Annuity payments, Mortality Table.

Unit –III: Fire Insurance – The basic principles of Fire Insurance contracts, Fire Policy; Conditions, Assignment, Claims.

Unit –IV: Marine Insurance – General Principles, Conditions and Warranties in marine insurance policy, Types of Marine insurance policies; Assignment of policy, Loss and abandonment, Marine losses.

References:

Text Books

- S.K. Shukla– Insurance Law &Accounts (Hindi & English)
- S.N. Mishra–Insurance
- Arif Khan-Insurance
- M.N. Mishra–Insurance

Suggested Readings

- Huebner–Life Insurance
- Maclean–Life Insurance
- Godwin –Principles and Practices of Fire Insurance
- Bal Chand –Bima Ke Prambhik Prakaran

P-13(A): Business Finance

Credit:04
T: 4 Lectures per week

Course Outcome: The students will be able to:

- Demonstrate an understanding of the overall role and importance of the finance function.
- Understand the role and responsibilities of a Finance Manager in an organisation.
- Gain knowledge of the concept of cost of capital, capitalization; over and undercapitalization.
- Have knowledge about the short and long-term sources of finance.
- Apply ratio analysis as a tool of managing and controlling finances of a business entity.
- Analyse the complexities associated with working capital management, and the financing approaches to working capital.

Unit I: Nature, Scope, Significance of Business Finance, Financial Goals, Finance Function, Duties & Responsibilities of a Finance Manager, Capital Market; functions, types & significance.

Unit II: Capitalisation; Concept, over and Under-Capitalisation; causes and remedies. Capital Structure; Concept, Cost of Capital, Capital Budgeting.

Unit III: Long-term and short-term, sources of capital–Owned and borrowed, trade credit, Bank credit, commercial papers, etc., Analysis of Profitability, Activity, Liquidity & Solvency.

Unit IV: Concept, Determinants, and Sources of Working Capital, Fixed and Variable working capital, Estimation of working capital requirements, Financing Approaches to working capital.

References:

Text Books

- Kumar, Audhesh & Kumar, S.- Business Finance
- Jaiswal, B. & Shimpi, L.S.– Business Finance
- Gupta ,S.P.– Business Finance (Hindi)

Suggested Readings

- Gupta, Poonam-Fundamentals of Financial Management
- Khan and Jain – Financial Management
- Rustagi, R.P.– Fundamentals of Financial Management

Web References

- Kishore, R.M.–Financial Management, Theory, Problems, Cases

P-13A2: Major A - Accounting for Specialised Entities

Credit: 4
T: 4 Lectures per week

Course Outcomes: The students will be able to:

- Understand the concept and procedure of double accounting system.
- Frame ideas about accounting system in special entities like electricity company.
- Gain knowledge about CSR made by companies.
- Develop concept and ideas relating to emerging trends of accounting such as environmental and forensic accounting.

Unit I: Accounting for Special Entities

General Accounting system and Double Accounting System: Meaning, historical background, objectives, difference between double accounting system and general accounting system, format of double accounting system, revenue account, net revenue account and capital account, General balance sheet.

Unit II: Accounting for Electricity Companies

The Electricity Act 2003, Accounting system of electricity companies: Statement of share and loan capital, statement of capital structure, statement of operating revenue, statement of operating expenses, net revenue account and general balance sheet.

Unit III: Corporate Social Responsibility

Concept of Corporate Social Responsibility (CSR), Legal Provision under Companies Act 2013, Overheads of CSR, Corporate Social Responsibility Accounting: Meaning, Objectives, Requirements of disclosures and Sustainability Reports.

Unit IV: Environmental Accounting and Forensic Accounting

Meaning, objective and importance; Types of Environmental Accounting; Costs and benefits of Environment Accounting.

Forensic Accounting: Meaning, concept, objectives, components of forensic accounting, investigative services and litigation services.

References:

Text Books

1. Hanif & Mukherjee - Corporate Accounting
2. Maheshwari, S.N. - Corporate Accounting
3. Gupta, R.L. & Radhaswami - Corporate Accounting
4. Ratnam, P.V. - Advanced Accounting with Accounting Standards
5. Shukla, S.M. - Advanced Accounting Vol. I & II.

Suggested Readings

1. Mandal, M.N. - Corporate Social Responsibility in India
2. Pahuja, Shuchi - Environmental Accounting and Reporting
3. Sarkar, Siddhartha - Economic and Environmental Accounting for Sustainable Development
4. Joshi, Apurva - Student's handbook on Forensic Accounting.

Web References

1. Fraser, T.G. & Agarwal, M. - Ethics Governance and CSR in India

P-13(C): Retail Marketing

Credit:04
T: 4 Lectures per week

Course Outcomes- The students would be able to:
- Understand the fundamental concepts of retailing.
- Create strategy regarding store location and trading area.
- Decide on store design and layout of the retail store.
- Understand the importance of space management.

Unit I: Overview of retailing:
Concept, Function, importance of retailing, Driving force of retailing, Economic impact of retailing, Types of retail outlet, opportunities and challenges of retailing. Retailing Environment, Components of retailing environment, Theories of retailing, Retailing development, and concept of life cycle.

Unit II: Retail Planning
Strategic retail planning, Essentials of retail strategy, Steps in developing retail strategy, factors to be considered for strategic retail planning, financial objectives and goals, Strategic profit model, Analysis of financial strength, Setting and measuring performance, Building and sustaining relationship, retailer relationship.

Unit III: Retail Store Location
Importance, Types of locations, other locations opportunities, Location and retail strategy. Issues in selecting retail location, factors affecting location selection decision, process of choosing store location, regional analysis, trading area analysis, site selection. Store Design, store and its image, elements of store design.

Unit IV: Managing Retail Services
Service Character, retailing as a service and retail service, Types of services provided by retailers, retail services and shopping experience, space management, Space mix, Visual Communication, Visual merchandising and management, atmospherics, Retail Information system, International Retailing, Indian versus global retailing scenario.

References:
Text Books
1. Madan K.V.S. - Fundamental of Retailing
2. Pradhan, S. - Retailing Management
3. Rao, T.S. – Retail Marketing

Suggested Readings
1. Michael Levy, Barton A. Weitz, Dhruv Grewal - Retailing Management
2. Barry Berman, Joel R Evans, Patrali Chatterjee - Retailing Management

Web References
1. Gilbert, D.- Retail Marketing Management

Major B – P-11: Indian Economy

Credit:04
T: 4 Lectures per week

Course Outcome: After the course the students will be able to:
1. Understand the fundamentals of Indian economy.
2. Analyze the changing dimensions of Indian economy.

3. Acquaint with changing dimensions of our economy.
4. Provide the knowledge about various policies and programmes run by our government and their impact on our economy.

UNIT-1

Concept and Features of Developing and Developed economy, Nature and structure ofIndian Economy, Characteristics and problems of Indian Economy, Planning in India: Five year plans–Achievements and failures, NITI Aayog.

Unit–II

Indian Agriculture–Its features and problems. Agricultural development in planned era. Green revolution, Agricultural marketing. Problem of unemployment, Forms of Unemployment, Employment Generation and Poverty Alleviation Programmes in India.

Unit–III

Indian Industry: Large scale, small scale and cottage industries, MSME, MUDRA Scheme Industrial development during five-year plans, Industrial policy- Make in India, Industrial Sickness, Industrial finance: Sources and Institutions.

UNIT-IV

Infrastructure in the Indian Economy, Energy Sector: Sources, Energy crisis and measures to tackle. Population growth and Population explosion, Population Policy and programmes.

References:

TextBooks:

- Misra S.K. and Puri V.K.–Indian Economy
- Jaiswal B. –Indian Economy
- Singh A.K & Dwivedi Priya.- Indian Economy
- Datta and Sundaram–Indian Economy (English&Hindi)

Suggested Readings :

- Current Economic Survey
- The Stiglitz Report by Joseph E Stiglitz.
- The Argumentative Indian by Amartya Sen.
- Imagining India by Nandan Nilekani.
- Indira: The Life of Indira Nehru Gandhi by Katherine Frank.
- India After Gandhi: The History of the World's Largest Democracy by Rama Chandra Guha.

Web References :

- https://nptel.ac.in/courses/109/104/109104184/
- http://egyankosh.ac.in/handle/123456789/16313
- http://egyankosh.ac.in/handle/123456789/16317
- http://egyankosh.ac.in/handle/123456789/37993
- http://egyankosh.ac.in/handle/123456789/26245
- http://egyankosh.ac.in/handle/123456789/56294
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- http://egyankosh.ac.in/handle/123456789/37238
- http://egyankosh.ac.in/handle/123456789/56168

P-12: Fundamentals of Entrepreneurship

Credit:04
T: 4 Lectures per week

Course Objectives

The course aims to develop the ideas of Entrepreneurship among students and provide them the insights into the management functions needed to set up and successfully run the Business Ventures.

Course Outcomes

Upon successful completion of this course the students will be able to:

- Develop the concepts of Entrepreneurship and its practical significance
- Develop the capability to identify business opportunities and work on them
- Learn to develop a Business Plan with sufficient focus on Technology, Human Resource and management of financial resources
- Learn to source the funds and apply them efficiently

Unit I: Entrepreneurship: Concept and Objective. Entrepreneurial Traits and Mindset. Misconceptions and Myths about Entrepreneurship. Motivation for becoming an entrepreneur. Entrepreneurship as a Career Option.

Unit II: Creativity, Innovation and Entrepreneurship. bottlenecks to Creativity, sources of New Ideas, techniques for generating ideas, accessing Business Potential of an Idea, Idea to Opportunity: Opportunity recognition.

Types of New Ventures, Tax implications of various forms of Ventures. Intellectual Property Rights (IPR): Patents, Trademarks and Copyrights.

Unit III: Business Plan: Purpose and Contents of a Business Plan.

Marketing Plan: Industry Analysis, Competitor Analysis, Market Segmentation, Target Markets, Market Positioning, Marketing Mix.

Operation and Production Plan: Product Design and Specifications, Types of Production Systems, Location and Layout Decisions, Plant and Technology Choices.

Organisation Plan: Planning HR requirements, Organisational Structure and Systems.

Financial Plan: Budgeting. Preparation of projected Statements, Profit and Loss Accounts / Income Statement and Balance Sheet.

Unit IV: Financing of New Ventures: Stages of Financing, Sources of Finance – Seed Funding, Venture Capital Funding, Bank Funding, Lease Financing. Funding opportunities and Institutional Support in India.

Key Financial Indicators: Break-Even Analysis, Ratio Analysis, Valuation Methods, Sensitivity analysis.

Text Books

- Arya Kumar, Entrepreneurship, Pearson, Delhi.
- Bimal Jaiswal & Richa Banerjee-Fundamentals of Entrepreneurship & Project Planning; New Royal Book Company
- Poornima M.CH., Entrepreneurship Development –Small Business Enterprises,Pearson, Delhi.
- Anil Kumar, S., et.al., Entrepreneurship Development, New Age InternationalPublishers, New Delhi.
- A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges&Opportunities,
- Rajeev Roy, Entrepreneurship, Oxford, New Delhi.

Reference Books

- Social Entrepreneurship: Ram Krishna Reddy Kummitha

- The art of social enterprises: Carl Frankel & Allen Bromerger

Web References

- https://www.entrepreneur.com/
- https://www.econlib.org/library/Enc/Entrepreneurship.html
- https://www.oberlo.in/blog/what-is-entrepreneurship
- https://www.ownr.co/blog/what-is-entrepreneurship/

P-13(A): Economics of Public Enterprises

Credit:04
T: 4 Lectures per week

Course Outcome: After learning this course, students would be able to:

- Understand in detail the fundamentals, working, evaluation etc. of public enterprises.
- Manage the smooth functioning of the public enterprises for economy development.
- Understand the role and accountability of public enterprises in the development of economy.
- Get the knowledge about the various business operations performed in the public enterprises

Unit-I

Concept of public enterprises, Role in national economy, Growth of public enterprise in India.

Unit-II

Organisational Patterns- Departmental Undertaking, Statutory Corporations, Companies, Holding Companies, Other Forms. Management-Public Enterprises Board, Functions Responsibilities, Duties of Board of Directors, Delegation of Authority.

Unit-III

Pricing in Public Enterprises, Efficiency and Performance Evaluation, Financing of Public Enterprises, Performance Budgeting, Financial Advisor, Disinvestment in PSUs.

Unit-IV

Accountability and Control–Public Accountability and Autonomy, Accountability to Parliament, Control, Audit, Annual Reports, Consumer Organisation.

References:

Text Books:

- Maheshwari, R.K.– Public Enterprise Management
- Laxmi Narain–Principles Practice of Public Enterprise
- Maheshwari R.K. – Lokupkram (Hindi)

Suggested Readings :

- Barnes, I.R.– Economics of Public Utility Regulation
- Clemens E.W.– Economics and Public Utilities
- Sleeman, J.F.– British Public Utilities

Web References :

- http://ppup.ac.in/download/econtent/pdf/e-content%20PPU.Public%20Enterprise%20BAII%20(%20Economics%20Hons)Public%20Finance(Paper-iv)%20%20By-%20Dr.%20Anil%20Nath.pdf

- http://cms.gcg11.ac.in/attachments/article/233/Public%20Enterprises-%20Concept%20and%20Significance.pdf
- http://cms.gcg11.ac.in/attachments/article/233/public%20corporation.pdf
- https://bujhansi.ac.in/econtent/pages/shortcodes/ims/Presentation-DR%20AMARJOT.pdf
- http://old.nios.ac.in/srsec319new/319EL8.pdf

P-13(B): Economics of Valuation

Credit:04
T: 4 Lectures per week

Course Objectives

This course aims to equip students with the concepts of 'Time Value of Money' and how these concepts are used to estimate the value of various types of securities generating different streams of cash flows.

Course Outcomes

Upon successful completion of this course the students will be able to:

- Develop a thorough understanding of present and future value concepts
- Grasp the techniques to estimate and analyze all types of Annuities
- Fully understand the concepts of Fixed Income Securities and estimation of present and future values of their cash-flows
- Develop a thorough knowledge of the concepts of Variable income securities (Shares) along with the knowledge of their Issuance and Trading in Capital Markets

Unit I: Cost Price, Selling Price and Profit Margin, Simple and Compound Interest. Future value and Present value. Bill Discounting and Average Due Date.

Unit II: Annuity: ordinary annuity, annuity due, future value of annuity calculation, determining present value and future value of annuity stream of payments, Compounding frequency, the present value of perpetuities, Determining the present value of uneven cash flow streams, Determining the present value of deferred annuities, Net present value.

Unit III: The characteristics of fixed-income (debt and preferred stock) securities including a. Types of each form of security b. Features c. Users d. Advantages and disadvantages, Reading and interpreting financial market data, including stock and bond price quotations, capitalization of cash flows from the asset, as well as the risk-free rate. The value of a bond with a finite maturity date, the yield to maturity of a bond, the value of a perpetual bond, or perpetuity, Preferred stocks.

Unit-IV: The characteristics of variable income (common stock) securities – Stockholder rights, Features, Advantages and disadvantages, Methods of selling securities in the primary capital markets – public, cash offering, Direct placement, Rights offering to shareholders, The general dividend valuation model, constant growth dividend valuation model, Zero growth dividend valuation, non-constant growth dividend valuation model.

Text Books:

- Concepts in Valuation by Biman Jaiswal & Leena S Shimpi, Sahitya Bhawan.
- Concepts of Valuation by Mohd. Anees, Publisher "New Royal Book Company"

Reference Books:

o Business Mathematics by Mohd. Shadab Khan Publisher “VIVA BOOKS”.

- Business Mathematics by S. M. Shukla, Publisher “Sahitya Bhawan Publication”.
- Business Mathematics: D. C. Sancheti & V. K. Kapoor, Sultan Chand & Sons
- Business Mathematics: S. K. Shukla & Gurmeet Kaur, Sultan Chand & Sons
- Business Mathematics: Hazarika Padmalochan, Sultan Chand & Sons
- Business Mathematics: Qazi Zameeruddin,, Vijay K. Khanna, S.K. Bhambri: Vikas Publishing

Web References:

- https://corporatefinanceinstitute.com/resources/knowledge/valuation/valuation- principles/
- https://www.academia.edu/39366894/PRINCIPLES_OF_VALUATION_DEFINITION_OF_COST_PRICE_AND_VALUE

P-13(C): FINANCIAL MARKETS & INSTITUTIONS

Credit:04
T: 4 Lectures per week

Course Outcome:

- Develop conceptual understanding about Indian financial system and economic development
- Get insights about Financial Markets
- Clarify concepts of various constituents of financial markets
- Get a clear understanding about financial institutions & its instruments

UNIT-I

An Introduction to Indian Financial System:

Introduction, Evolution of Financial System in India, Overview Of Financial System In India, Components Of Financial System, Flow Of Funds Matrix, Objectives Of Financial System, Functions Of Financial System, Financial System And Economic Development, Reforms In Indian Financial Sector

UNIT-II

Financial Market:

Indian Money Market: Financial Market, An Overview Of Indian Money Market, Organisation Structure Of Money Market In India, Functions Of Indian Money Market, Instruments Of Money Market, Defects Of Indian Money Market, Role Of Central Bank In Money Market, Recommendations Of Reserve Bank Of India; *Indian Capital Market:* Meaning, Features Of Capital Market, Objectives Of Capital Market, Functions Of Capital Market, Capital Market Organization Structure, Capital Market Institutions, Capital Market Instruments, Debt Market In India, Indian Equity Market. Banking & Non-Banking Financial Institutions/Companies (BFI &NBFI),

UNIT-III

Indian Capital Market: Primary and Secondary Market:

Primary Markets - New Issues Market, Initial Public Offer (IPO), Offer for Sale, Private Placement Method, Rights Issue, Bonus Issue, Tender Method, Book Building, Intermediaries in Primary

Secondary Market– Introduction, Components of Secondary Market, Characteristic Features of Secondary Market, Advantages and Disadvantages of Secondary Market, Functions of Secondary

Market, Role of Secondary Market, SEBI in Secondary Market.

UNIT-IV

Stock Exchange Board of India:

Constitution Of SEBI, Reasons for Establishment Of SEBI, Purpose and Role Of SEBI, Objectives Of SEBI, Functions Of SEBI, Powers Of SEBI, SEBI Guidelines for Eligibility Norms, Rights Issue, SEBI Guidelines About Book Building, SEBI Regulations with Respect to Green Shoe Option. *Stock Exchange:* Meaning, Definitions, Characteristics, Role, Importance & Functions of a Stock Exchange, Major Challenges for Exchanges, Major Stock Exchanges in India, Trading Procedures in A Stock Exchange, Types of Operators in Stock Exchange, Terminologies of Stock Exchange,

References:

Text Books:

- Jaiswal B. & Venkatraman B.-Financial Market, Institutions & Financial Services
- Jaiswal B. & Venkatraman B.-Financial Market Operations
- Subhash Chandra Das-The Financial System in India
- Dr. S. Guruswamy – Financial Services and Markets
- K Sasidharan. Alex K Mathews-Financial Services and System
- VA Avadhani- Financial Services in India

Suggested Readings :

- Khan, M.Y., Indian Financial Systems, McGraw Hill,11th Edition (2019)
- Jaspreet Kaur, Deepti Wadera- Marketing of Services
- Machiraju, H.R.- Indian Financial System
- Pathak Bharti-Indian Financial System

Web References :

- http://14.139.206.50:8080/jspui/bitstream/1/4337/1/Indian%20financial%20system.pdf
- http://www.universityofcalicut.info/SDE/BBA_Core_indian_financial_systems_VI_sem_core.pdf
- https://www.classcentral.com/course/swayam-financial-institutions-and-markets-12986
- http://onlinecourses.nptel.ac.in/noc21_mg58/preview5.htt
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