

ACADEMIC CURRICULA

BACHELOR'S DEGREE PROGRAMME

Course Structure & Detailed Syllabi for students
admitted in online courses.

ACADEMIC CURRICULA



KIIT UNIVERSITY

(Declared U/S 3 of UGC Act, 1956)
Bhubaneswar, Odisha, India

All the precautions have been taken to print the Course Curriculum accurate. However, mistakes if any will be corrected as and when noticed. The University reserves the right to include/exclude any content at any point of time during the progression of the course.

Learning Outcome-Based Curriculum Framework (LOCF)

KIIT, DEEMED TO BE UNIVERSITY

Declared u/s 3 of UGC Act, 1956

Bhubaneswar, Odisha, India



COURSE STRUCTURE FOR
BACHELOR OF COMMERCE (HONOURS)

Semester-I

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
1.1	OCB1031	Environmental Studies	2	1	-	3	3
1.2	OCB1001	Financial Accounting	4	1	-	5	5
1.3	OCB1003	Business Law	4	1	-	5	5
1.4	OCB1005	Business Statistics	4	1	-	5	5
1.5		Any one of the following:					
	OCB1041	Computer Application and Data Management	4	1	-	5	5
	OCB1043	Financial Literacy	4	1	-	5	5
	OCB1045	Contemporary Indian Economy	4	1	-	5	5
1.6		Open Elective for other Discipline					
	OCB1047	Accounting for Everyone	3	-	-	3	3
Semester Total Credits							23

Semester-II

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
2.1	OCB1032	Professional Communication	2	1	-	3	3
2.2	OCB1002	Cost and Management Accounting	4	1	-	5	5
2.3	OCB1004	Corporate Law	4	1	-	5	5
2.4	OCB1006	Business Economics	4	1	-	5	5
2.5		Any one of the following:					
	OCB1042	Entrepreneurship Development and Start-ups Strategies	4	1	-	5	5
	OCB1044	Cyber Security Laws for Business	4	1	-	5	5
	OCB1046	Rural Management and Development	4	1	-	5	5
2.6		Open Elective for other Discipline					
	OCB1048	Entrepreneurship for 21 st Century	3	-	-	3	3
Semester Total Credits							23

Semester-III

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
3.1	OCB2001	Corporate Accounting	4	1	-	5	5
3.2	OCB2003	Direct Tax Laws and Practices	4	1	-	5	5
3.3	OCB2005	Financial Management	4	1	-	5	5
3.4	OCB2007	Management Principles and Application	4	1	-	5	5
3.5		Any one of the following:					
	OCB204	E-Commerce	4	1	-	5	5
	OCB2043	Business Incubation	4	1	-	5	5
	OCB2045	Stock Markets Operations and Investment	4	1	-	5	5
3.6		Open Elective for other Discipline					
	OCB2047	Digital Commerce	3	-	-	3	3
Semester Total Credits							25

Semester-IV

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
4.1	OCB2002	Business Mathematics	4	1	-	5	5
4.2	OCB2004	GST Laws and Practice	4	1	-	5	5
4.3	OCB2006	Human Resource Management	4	1	-	5	5
4.4	OCB2008	Principles of Marketing	4	1	-	5	5
4.5		Any one of the following:					
	OCB2042	Business Research Methodology	4	1	-	5	5
	OCB2044	Personal Finance & Planning	4	1	-	5	5
	OCB2046	Project Management & Appraisal	4	1	-	5	5
4.6		Open Elective for other Discipline					
	OCB2048	Principles and Practice of HRM	3	-	-	3	3
Semester Total Credits							25

Semester-V

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
5.1	OCB3001	Auditing and Assurance	4	1	-	5	5
5.2	OCB3003	Corporate Governance and Professional Ethics	4	1	-	5	5
5.3	OCB3081	Project*	-	-	8	8	4
Specialization Groups (Any one of the following groups)							
Elective I: Accounting and Finance							
5.4	OCB3061	Financial Markets, Institutions and Services	4	1	-	5	5
5.5	OCB3063	Financial Statement Analysis and Reporting	4	1	-	5	5
Elective II: Banking and Insurance							
5.4	OCB3065	Indian Banking and Insurance System	4	1	-	5	5
5.5	OCB3067	Merchant Banking and Financial Services	4	1	-	5	5
Elective III: International Business and Marketing							
5.4	OCB3069	International Trade and Policy Framework	4	1	-	5	5
5.5	OCB3071	Digital Marketing	4	1	-	5	5
Elective IV: Leadership and HR							
5.4	OCB3073	Organisational Leadership	4	1	-	5	5
5.5	OCB3075	Human Resource Planning and Outsourcing	4	1	-	5	5
5.6		Generic (Open) Elective-I(Any one of the following)					
	OPS1041	Introduction to Psychology	3	-	-	3	3
	OPS2041	Basics of Social Psychology	3	-	-	3	3
	OSO1041	Indian Society and Culture	3	-	-	3	3
	OSO2047	Social Change and Movements	3	-	-	3	3
	OES1041	Principles of Economics	3	-	-	3	3
	OES2043	Economics of Education and Health	3	-	-	3	3
Semester Total Credits							27

Semester-VI

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
6.1	OCB3002	Accounting Software and E-Filing of ITR	4	1	-	5	5
6.2	OCB3004	Business Analytics	4	1	-	5	5
6.3	OCB3082	Dissertation**	-	-	8	8	4
Specialization Groups (Any one of the following groups)							
Elective I: Accounting and Finance							
6.4	OCB3062	Accounting Standards and Corporate Reporting	4	1	-	5	5
6.5	OCB3064	Specialized Accounting	4	1	-	5	5
Elective II: Banking and Insurance							
6.4	OCB3066	E-Banking	4	1	-	5	5
6.5	OCB3068	Risk & Insurance Management	4	1	-	5	5
Elective III: International Business and Marketing							
6.4	OCB3070	Services and Relationship Marketing	4	1	-	5	5
6.5	OCB3072	International Advertising and Brand Management	4	1	-	5	5
Elective IV: Leadership and HR							
6.4	OCB3074	Leadership & Team Development	4	1	-	5	5
6.5	OCB3076	Human Resource Training and Development	4	1	-	5	5
6.6	Generic (Open) Elective-II(Any one of the following)						
	OPS1042	Psychology of Individual Differences	3	-	-	3	3
	OSO1048	Sociology of Knowledge System	3	-	-	3	3
	OSO2048	Social Disorganisation and Deviance	3	-	-	3	3
	OES1044	Money and Banking Practices	3	-	-	3	3
	OES2046	Indian Economy and Development	3	-	-	3	3
Semester Total Credits							27
GRAND TOTAL CREDITS							150

* **Project (OCB3081)** includes Summer Internship Program (SIP), Report, Presentation & Viva-Voce

****Dissertation (OCB3082)** includes Project Report preparation, Presentation, & Viva-Voce

COURSE STRUCTURE FOR
BACHELOR OF BUSINESS ADMINISTRATION

(Semester-wise Core Courses and Credits)

Semester-I

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM1707	Managerial Written Communication	2	1	0	45	3
02	OBM1401	Business Economics-I	2.4	.6	0	45	3
03	OBM1201	Financial Accounting	2.4	.6	0	45	3
04	OBM1705	Psychology	2	1	0	45	3
05	OBM1601	Business Computing	2	.5	.5	45	3
06	OBM1703	Basic Mathematics	2	1	0	45	3
Semester Total Credits							18

Semester-II

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM1708	Managerial Oral Communication [Sessional]	0	0	3	45	3
02	OBM1702	Business Statistics - I	2	1	0	45	3
03	OBM1402	Business Economics - II	2.4	.6	0	45	3
04	OBM1202	Cost & Management Accounting	2.4	.6	0	45	3
05	OBM1706	Principles & Practice of Management	2	1	0	45	3
06	OBM1302	Marketing Management-I	2	1	0	45	3
Semester Total Credits							18

Semester-III

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM2701	Functional English	2	1	0	45	3
02	OBM2201	Financial Management-I	2.4	.6	0	45	3
03	OBM2703	Business Statistics-II	2	1	0	45	3
04	OBM2401	Indian Economic Analysis	2.4	.6	0	45	3
05	OBM2301	Marketing Management-II	1	1	1	45	3
06	OBM2101	Organizational Behavior	2	1	0	45	3
Semester Total Credits							18

Semester-IV

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM2708	Literary and Creative English	2	1	0	45	3
02	OBM2704	Business Law	2	1	0	45	3
03	OBM2202	Financial Management-II	2.4	.6	0	45	3
04	OBM2602	Introduction to Management Information System	2	1	0	45	3
05	OBM2706	Business Research Methodology	1.5	1	.5	45	3
06	OBM2102	Human Resource Management	2	1	0	45	3
Semester Total Credits							18

Semester-V

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3701	Entrepreneurship	.75	1.25	1	45	3
02	OBM3703	Business Demography and Environmental Studies	2	1	0	45	3
03	OBM3201	Taxation	2.4	.6	0	45	3
04	OBM3801	Production & Operations Management	2.5	.5	0	45	3
05	OBMXXXX	Specialization-I	2	1	0	45	3
06	OBMXXXX	Specialization-II	2	1	0	45	3
Semester Total Credits							18

Semester-VI

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3702	Business Policy	2	1	0	45	3
02	OBM3602	E-Business Management	2	.5	.5	45	3
03	OBM3708	Business Ethics	2	1	0	45	3
04	OBM3706	Culture & Sociology	2	1	0	45	3
05	OBMXXXX	Specialization-III	2	1	0	45	3
06	OBMXXXX	Specialization-IV	2	1	0	45	3
Semester Total Credits							18
Grand Total							108

Note: XX indicates the area of specialization (Marketing, Finance, HRM, Operations or International Business) selected by the student.

SPECIALIZATION GROUPS & COURSES

Specialization is offered in 5th & 6th semesters of 3rd year of the program. The students are to choose any one of the following specializations. Each specialization group consists of four courses. A student has to compulsorily go for four courses in a specialization area.

Area: Marketing

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3301	Consumer Behavior	1	1	1	45	3
02	OBM3303	Sales and Distribution Mgt.	1	.5	1.5	45	3
03	OBM3302	Product and Brand Mgt.	1.5	.5	1	45	3
04	OBM3304	Services Marketing	2	.5	.5	45	3

Area: Finance

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3205	Corporate Accounting	2.4	.6	0	45	3
02	OBM3206	Financial Statement Analysis	2.4	.6	0	45	3
03	OBM3203	Indian Financial System	2.4	.6	0	45	3
04	OBM3202	Security Analysis & Portfolio Management	2.4	.6	0	45	3

Area: HRM

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3101	Performance Management	2	.5	.5	45	3
02	OBM3103	Employee Relations	2	.5	.5	45	3
03	OBM3102	Leadership in Organization	2	.5	.5	45	3
04	OBM3104	Training & Development	2	.5	.5	45	3

Area: Operations

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3604	Supply Chain Management	2	.5	.5	45	3
02	OBM3603	ERP Systems	2	.5	.5	45	3
03	OBM3606	Data Analysis*	2	.5	.5	45	3
04	OBM3607	Total Quality Management (TQM)	2	.5	.5	45	3

Area: International Business

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3106	International HRM	2	.5	.5	45	3
02	OBM3305	International Marketing	2	.5	.5	45	3
03	OBM3208	International Finance	2	.5	.5	45	3
04	OBM3606	Data Analysis*	2	.5	.5	45	3

Area: Analytics

Sl. No.	Course Code	Subject	L	T	P	Total Contact Hours	Credits
01	OBM3802	Business Analytics	2	.5	.5	45	3
02	OBM3803	HR Analytics	2	.5	.5	45	3
03	OBM3804	Marketing Analytics	2	.5	.5	45	3
04	OBM3605	Data Mining	2	.5	.5	45	3

**Offered in both Operations & International Business Area*

BACHELOR OF COMMERCE (HONS.)

[B. COM. (H)]

COURSE STRUCTURE & SYLLABUS

BACHELOR OF COMMERCE - HONOURS

The Bachelor of Commerce (B.COM) Programme offered by Department of Commerce; School of Social, Financial and Human Sciences, KIIT University is 3 years Undergraduate Programme in Commerce.

The education system in the emerging scenario demands to enrich the students so as to develop a holistic personality. Therefore, the focus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

The focus of the course is to improve the students' abilities and groom them become a competent business leader who can contribute to nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

The objective of the programme is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. It emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The programme's teaching methodology and approach are designed to leverage technology and maximise interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes, etc.

The salient features of B. Com. (Hons.) Course Curriculum are:

- Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, ICT, Entrepreneurship, etc.
- The duration of the B. Com (H) is three academic years split into six semesters with a total of 150 credits having eighteen (18) Core Papers and ten (10) elective papers. Keeping in view the needs of the Commerce students, two (2) Ability Enhancement Compulsory courses (AECCs) and two (2) Skill Enhancement Courses (SECs) have been designed in a manner that provides relevant knowledge and skills. In all, thirty-two courses/papers have been developed with an idea to encompass all possible domains of knowledge and skills.

Note: The course curriculum includes Core papers (Codes: 01 – 29); Ability Enhancement papers (Codes: 31 – 39); Generic Elective papers (Codes: 41 – 49); Skill Enhancement papers (Codes: 51 – 59); Discipline Specific Elective papers (Codes: 61 – 79); and Sessional/Practical papers (Codes: 81 – 99).

- The objectives are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.

- Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.
- Summer Internship of 6 to 8 weeks' duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the Fifth semester has been made compulsory to enable the students to have hands on experience in real life business situations.
- Dissertation/Project work has been provided in the Sixth semester involving application of knowledge in exploring/critical analysis/solving issues related to a real-life situation. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
- The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.
- The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Aims of B. Com. (Hons.) as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge dissemination
- Widen the scope and sharing in-depth knowledge of the course enabling them to undertake further studies in Commerce and its allied areas on multiple disciplines concerned with Commerce
- Construct a sound theoretical footing, where standards are acquainting with the changing market practices
- Encourage the students to be habituated with advanced range of generic skills those are helpful in employment, internships, and social activities
- Formulating real life dummy business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient and effective in managing as such.

In order to achieve the programme goals following measures would be adopted:

- Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework
- Enriching the quality of teaching and research by using modern tools and techniques
- Enlightening learning environment through ICT based hands-on approach to students
- Involving students in research promotion, discussions, problem-solving, case analysis, and out of the box thinking
- Motivating the students to understand various concepts of commerce and apply them in real life situations
- Acquaint the students in involving future research promotions.

Graduate Attributes in B. Com. (Hons.):

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes of each course. The attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses namely, Disciplinary Knowledge; Communication skills; Critical Thinking; Problem solving; Research Related Skills; Information and Communication Technology (ICT) digital literacy; Self-directed Learning; Moral and Ethical Awareness/Reasoning; Lifelong learning

Exam Evaluation Scheme:

The B.Com. (H) Programme will follow a continuous examination and evaluation system in the following pattern:

Activity-based Learning (Class Participation, Assignments, Quiz, Class tests, Presentations, etc.)	30 Marks
Mid-Semester (Written Exam – 1 Hour)	20 Marks
End-Semester (Written Exam – 2 Hours)	<u>50 Marks</u>
Total	<u>100 Marks</u>

The evaluation system for Sessional/Practical Papers will be as follows:

Dissertation/Project Report	50 Marks
Presentation, & Viva-voce	<u>50 Marks</u>
Total	<u>100 Marks</u>

Note: Candidates securing aggregate 60% in core papers (18 Numbers) i.e., 1080 marks and above without any back/repeat paper or improvement paper be conferred with Distinction in his/her degree.

System of Evaluation (Grading System)

A seven-point grading system on a 10-point scale is followed for grading in the examinations. The details are given in a table below:

<u>Qualification</u>	<u>Grade</u>	<u>Score on 100</u>	<u>Point</u>
Outstanding	'O'	90 to 100	10
Excellent	'E'	80 to 89	9
Very good	'A'	70 to 79	8
Good	'B'	60 to 69	7
Fair	'C'	50 to 59	6
Below average	'D'	40 to 49	5
Failed	'F'		2

CREDIT POINT = CREDIT X POINT for each course item.

CREDIT INDEX (CI) = \sum CREDIT POINT of all course items in a semester.

Semester Grade Point Average

SGPA = CI / \sum CREDITS (for a semester)

Cumulative Grade Point Average

$$CGPA = \frac{[\sum \text{CI of all previous semesters up to current semester}]}{[\sum \text{CREDITS of all previous semesters including the current semester}]}$$

B.Com. (Hons.): Semester - I

Paper-1.1: Environmental Studies (OCB1031)

Course Objective: To provide a basic knowledge on environment, and the issues related to environment and its management.

Unit-I Introduction to Environmental Studies:

Definition, Scope, Importance, and various components of Environment. Multi-disciplinary nature of Environmental Studies. Need for Environmental education & public awareness.

Unit-II Ecosystem and Biodiversity:

Concept of Ecosystem, Structure and function of Ecosystem, Energy flow, Food chain, Food web and Ecological pyramids, Ecological succession, Bio-chemical cycles, Case studies of ecosystems, Biodiversity and its values, Levels of Biodiversity, Biodiversity conservation.

Unit-III Environmental Pollution and Natural Disaster:

Air, Water, Soil and Noise pollution. Causes, effects and control measures, Municipal Solid Waste Management, E- Waste Management. Natural disasters like Floods, Earthquakes, Cyclones, Tsunami, Landslide, and their management.

Unit-IV Natural Resources:

Forest resources – Importance of Forest, Deforestation, causes and impact. Water resources – Use of surface and ground water, exploitation of water resources, conflicts over water. Energy resources – Renewable and non-renewable energy resources, use of alternative energy sources- solar energy, wind energy, biogas energy. Land resources – Land degradation, soil erosion.

Unit-V Environmental Policies and Social Issues:

Sustainable Development, Climate Change, Global Warming, Rainwater Harvesting, Watershed Management, Basic Preambles of Environment Protection Act, Air Act and Water Act, Role of Pollution Control Boards, Case studies on Environmental Movements in India.

Course Outcome:

- Understand about Ecology and Biodiversity.
- Know about Environment pollution and Natural disasters.
- Learn about Natural resources and their importance.
- Develop an understanding related to Environmental policies and practices.
- Acquire knowledge about the role of Society and Public awareness.

Textbooks

- ✓ Environmental Studies – Satpathy & Dash – Kalyani Publishers
- ✓ Environmental Studies–Sanjay Ku. Batra / Kanchan Batra/ H. K. Kaur / Parul Pant– Taxmann Pub.

Reference Books

- ✓ Environmental Science and Engineering - Gopinath/Subramanyam – Cengage
- ✓ Textbook of Environmental Studies - D. K. Asthana, Dr Meera Asthana - S. Chand
- ✓ Introduction to Environmental Science-Y. Anjaneyulu, B.S. Pub. 2004
- ✓ Environmental Science – Currenme Saigo – TMH
- ✓ Textbook Env Studies for undergraduate courses Erach Bharucha – University press.

B.Com. (Hons.): Semester - I
Paper 1.2: Financial Accounting (OCB1001)

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

Unit – I: Basics of Accounting: Accounting as the language of business and an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions Accounting Equation. Basics of Accounting Process.

Unit – II: Reporting Standards, Business Income & Depreciation

Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.

Depreciation Accounting: The accounting concept of depreciation, its measurement, methods of computation, disposal of depreciable assets, and change of method.

Unit – III: Final Accounts

Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trading Business and Partnership Business (with adjustments).

Unit – IV: Accounting for Partnership Firm

Introduction to Partnership Accounting, Accounting of Admission of partner, Retirement and Death of partner.

Unit – V: Accounting for Hire Purchase, Branch & Department

Hire Purchase & Instalment payment system; Departmental Accounting; Branch Accounting including foreign branch

Course Outcomes: After completion of this paper, students would be able to

- Understand the fundamentals of accounting & its process
- Know the concept of various Reporting standards and of business incomes
- Develop the skill of preparation of financial statements of a sole proprietorship & partnership business
- Understand the basics of accounting for partnership business, and accounting practices for admission, retirement, and death of a partner
- Develop competency about Hire purchase Accounting, Branch and Departmental Accounting.

Textbooks

- ✓ Financial Accounting – Tulsian & Tulsian – S. Chand
- ✓ Financial Accounting - Bansal. K. M – Taxman Publication

Reference Books

- ✓ Financial Accounting- Jain, S.P. and K.L. Narang - Kalyani Publishers, New Delhi
- ✓ Financial Accounting - Financial Accounting - R.K. Mittal, M.R. Bansal - V.K, Global Publication.
- ✓ Financial Accounting - P. C. Tulsian - Pearson Publication
- ✓ Financial Accounting- Maheshwari, S.N. and. S. K. Maheshwari - Vikas Publishing House

B.Com. (Hons.): Semester - I
Paper 1.3: Business Law (OCB1003)

Course Objective: The objective of the course is to impart basic knowledge of the important Business Laws along with relevant case studies.

Unit I: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds, Essentials of a valid contract
Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions;
Capacity to Parties (Definition and Types)
Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
Legality of objects and Consideration
Void and Voidable agreements – Definition, Types and Distinction
Discharge of a contract – Modes of discharge, Breach, and Remedies against breach of contract

Unit II: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell
Conditions and warranties
Transfer of ownership in goods including sale by a non-owner
Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Unit III: Consumers Protection Act, 1986 and Right to Information Act

Objectives and features of Consumers Protection Act
Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
Unfair trade practices
Consumer Protection Council (Central, State and District – their constitutions and objectives)

Unit IV: Partnership Laws

The Partnership Act, 1932
Definition – Partner, Partnership
Nature and Characteristics of Partnership
Types of Partners
Registration of a Partnership Firms and consequences of non-registration
Rights and Duties of Partners
Dissolution of firms – meaning and grounds

The Limited Liability Partnership Act, 2008

Definition
Salient Features of LLP
Advantages and disadvantages of LLP
Differences between LLP and Partnership, LLP, and Company
Incorporation of LLP

Unit V: The Negotiable Instruments Act 1881

Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)

Endorsement: Meaning and Types of Endorsement

Holder and Holder in Due Course, Privileges of Holder in Due Course.

Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting

Discharge of Negotiable Instruments: Meaning and Modes

Course Outcomes: After completion of this paper, students would be able to

- Understand the basic aspects of Contract Act, its formulation, legality, types, discharge, performance & breach of contracts.
- Equip themselves with the legitimate rights and obligations under Sale of Goods Act
- Gain awareness about Consumer protection Act & its consequential norms
- Enable the skills to initiate entrepreneurial venture as Partnership firm/ LLP
- Have an insight about the Negotiable Instruments as per the Provisions of Negotiable Instruments Act.

Textbooks

- ✓ Mercantile & Commercial Laws–Rohini Agarwal – Taxmann Publication
- ✓ Business Law - Ashok Sharma - V.K. Global Publication.

Reference Books

- ✓ Legal Aspects of Business - Kumar, R. - Cengage Learning
- ✓ Business Law - Garg K.C., Sareen, Sharma - Kalyani Publishers
- ✓ A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
- ✓ Business Laws - Das & Roy - Oxford University Press
- ✓ Business Law- S K Matta, Geetika Matta - Vrinda Publications (P) Ltd
- ✓ Business Law- Tejpal Singh -Pearson Publication
- ✓ Business Law - Kuchhal, M.C. and Vivek Kuchhal - Vikas Publishing House, New Delhi.
- ✓ Business Law - Tulsian, P.C - S. Chand

B.Com. (Hons.): Semester - I Paper 1.4: Business Statistics (OCB1005)

Course Objective: The objective of this course is to familiarize students with the basic Statistical Tools used for Managerial Decision-making by using modern statistical software.

Unit I:

Statistical Data and Descriptive Statistics (With the use of Excel and other statistical software)

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency

Mathematical averages including arithmetic mean, geometric mean, and harmonic mean. Properties and applications. Positional Averages - Mode and Median and other partition values including quartiles, deciles, and percentiles.

Unit II:

Measures of Variation (With the use of Excel and other statistical software)

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients,

Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit III:

Simple Correlation and Regression Analysis (With the use of Excel and other statistical software)

Correlation Analysis: Meaning of Correlation: simple, multiple, and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation

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

Unit IV:

Index Numbers (With the use of Excel and other statistical software)

Meaning and uses of index numbers: Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing, and deflating. Problems in the construction of index numbers. Construction of consumer price indices, important share price indices

Unit V:

Time Series Analysis (With the use of Excel and other statistical software)

Components of time series, Additive and multiplicative models Trend analysis, Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Course Outcomes: After completion of this paper, students would be able to

- Develop an understanding of concept of statistical data and measures of Descriptive statistical tools
- Assess the deviations and variances in data analysis
- Acquire fair degree of proficiency in analysing relationships between variables & studying their impact.
- Build competence in using indices for data analysis and its interpretation
- Use of time series analysis tools and techniques in decision-making process.

Textbooks

- ✓ Business statistics - S.C. Agarwal - V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Business statistics - Patri and Patri - Kalyani Publishers New Delhi.

Reference Books

- ✓ Fundamentals of Business Statistics – J K Thukral – Taxmann Publications
- ✓ Fundamentals of Statistics - Gupta, S.C. - Himalaya Publishing House.
- ✓ Business Statistics – S K Sahoo, P K Prusty - Vrinda Publications (P) Ltd
- ✓ Statistical Methods - Gupta, S.P. - Sultan Chand and Sons, New Delhi.
- ✓ Fundamentals of Business Statistics - Sharma J K– Vikash Publication
- ✓ Business Statistics - Vohra N. D. - McGraw Hill.

B.Com. (Hons.): Semester – I

Paper-1.5: Computer Application and Data Management (OCB1041)Unit I: Word Processing

Introduction to Word Processing; Word Processing concepts; Use of Templates; Working with Word Document: Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, drop cap; Tables: Inserting, Filling and Formatting a Table, Inserting Pictures, and Video; Mail Merge- including linking with Database; Printing documents. Creating Business Documents using the above facilities

Unit II: Preparing Presentations

Basics of presentations: Slides& Fonts; Drawing& Editing; Inserting: Tables, Images, texts, Symbols, Media, Design; Transition; Animation; Hyperlink and Slideshow. Creating Business Presentations using above facilities

Unit III: Spreadsheet and its Business Applications

Spreadsheet concepts; Managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Pivot Table. Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date & Time, Lookup and Reference, Database & Text functions.

Unit IV: Creating Business Spreadsheet

Creating Spreadsheets in the areas of: Loan & Lease statement, Ratio Analysis, Payroll Statements, Depreciation Accounting, Graphical representation of Data, Frequency Distribution and its statistical parameters, Correlation & Regression.

Unit V: Database Management System

Database designs for Accounting and Business Applications, DBMS Software (Ms. Access): Creation of Tables, Multiple Table Handling, Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers

Learning Outcomes: Students would be able to

- Understand the working of Word document and different functions performed under it.
- Prepare presentations and using different facilities for creating business presentations.
- Manage worksheets by using various functioning available under it.
- Create Business spreadsheets.
- Apply DBMS in different areas of relevance and managing various data records.

Textbooks Recommended

- ✓ Fundamentals of Data Management – Puneet Kumar Bhardwaj – Kalyani Publishers
- ✓ Information Technology & its Application in Business – Reema Thareja – Oxford Publication

Suggested Readings

- ✓ Fundamentals of Data Management –Saha RG- Himalaya Publishing House
- ✓ Computer Applications in Business – T.D. Malhotra & S. Malhotra – Kalyani
- ✓ Coronel and Rob, Database Principles, Cengage Learning
- ✓ Aurora, Computer Fundamentals, Vikash
- ✓ Sinha & Sinha, Fundamentals of Computers, BPB Publications
- ✓ Dhar, P., Fundamental of IT, and Its Application in Business, APH

B.Com. (Hons.): Semester – I
Paper-1.5: Financial Literacy (OCB1043)

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

Unit 1: Introduction

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Unit 2: Financial Planning and Budgeting

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Unit 3: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman;UPI

Unit 4: Financial Services from Post Office

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Unit 5: Protection and Investment Related Financial Services

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Learning Outcomes: Students would be able to

- Describe the importance of financial literacy and list out the institutions providing financial services
- Prepare financial plan and budget and manage personal finances
- Open, avail, and manage/operate services offered by banks
- Open, avail, and manage/operate services offered by post offices
- Plan for life insurance and property insurance

Textbooks Recommended

- ✓ Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
- ✓ Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications

Suggested Readings

- ✓ Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
- ✓ Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications
- ✓ Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.
- ✓ Lawrence N. Dworsky *Understanding Mathematics of Personal Finance: An Introduction to Financial Literacy* Wiley Publications

B.Com. (Hons.): Semester – I

Paper-1.5: Contemporary Indian Economy (OCB1045)

Objective: The objective of the course is to overviews major trends in economic indicators and policy debates in India in the post –Independence period, with particular emphasis on paradigm shifts given the rapid changes taking place in the country. The paper also highlights current economic issues and major policy debates in India.

Unit I: Overview of India’s Economic Policy since Independence

Broad Outline of Economic Policy in India since Independence. Rapid industrialization - Mixed economy set up – Achievements and deficiencies of overall economic policies during the Pre-reform Period in India – Economic Reforms since early 1990s: Liberalization, Privatization and Globalization

Unit II: Overall Economic Performance

India’s Growth Story: Stagnation, Crisis and take-off: transition from Hindu growth rate to rapid economic growth of post-reform period – issues and debates – A Story of Sustained savings and Investment - Relating changes in policy paradigm and economic performance – Unfinished agenda: Poverty and Economic Inequality.

Unit III: Understanding Indian Macroeconomy

Plan Strategy, Development Experience and Payments Crisis: Some Disquieting Features – Conventional Hypothesis on the Roots of the Crisis – Macro(mis)management – Some Dissenting Notes – Theory and Evidence – Alternative View on Macroeconomic Linkages and the Crisis – Macroeconomics of India’s Reforms Experience – Balance Sheet of the Indian Economy – Economic Interpretation of Developments in the Post-reform Period – India’s Macroeconomic Puzzles – Projections and Reflections on future economic growth prospects.

Unit IV: Sectoral Issues – Post-reform Period

Agricultural sector: Economic liberalization and Indian agriculture – Current challenges for Indian agriculture: Growth crisis, its severity and options – ‘Contract farming’ and its implications for Indian agriculture and agro-processing industries – Industrial Sector: Industrial productivity, investment, FDI and growth – Manufacturing – Large corporates and MSMEs - labour reforms - Services sector: Indian experience of Services-led growth – Services growth-Output, Employment and Exports – Understanding ‘Services Revolution’ in India - Some Causal links – Sustainability and Optimality

Unit V: Current Economic Issues in India

Current macroeconomic performance: Current economic deceleration – Supply side and demand side explanations – Government’s initiatives: Make in India, GST, Demonetisation, Deregulation of petroleum prices – Current issues as highlighted in latest Economic Survey, Union Budget, monetary policy – other contemporary issues on Indian economy having important ramifications.

Learning Outcome: After completion of this paper student will be able to-

- Have an insight into the economic history of the post-independent India.
- Gain awareness about different economic as well as social challenges in India such as poverty, inequality, population pressure, regional imbalance, and issues related to human capital development.
- Gain thorough knowledge about the planning process in India.
- Get introduced to the different data set related to the Indian economy through the practical sessions.

Textbook

- ✓ R. Datta and K.P.M. Sundaram (2004) Indian Economy, S. Chand, New Delhi.
- ✓ Uma Kapila (ed) (2018) Indian Economy since Independence: A comprehensive and critical analysis of India's economy, 1947-2017, Academic Foundation, New Delhi.

References

- ✓ Frankel, Francie R. (2005): India's Political Economy 1947-2004, OUP.
- ✓ Subramanian, Arvind (2008): India's Turn: Understanding the Economic Transformation, OUP.
- ✓ Government of India: Economic Survey, Recent issues.
- ✓ Reserve Bank of India: Annual Report, Recent issues.

B.Com. (Hons.): Semester - II
Paper 2.1: Professional Communication (OCB1032)

Objective: To acquire & develop good communication skills for business correspondence & reporting.

Unit – I: Communication: Its meaning and nature; Importance & Purpose of Communication; Dimensions & Channels of Communication; Patterns of Communication; Means/Media of Communication; Verbal & Non-Verbal Communication; Emotional Intelligence; Conflict & Negotiation; Presentations & Interviews; Speeches; Corporate Communication; Technology, Ethics & Values of Business Communication; Barriers & Breakdowns in Communication; Guidelines for Effective Communication.

Unit – II: Effective Business Communication & Business Letter Writing: English for Effective Business Communication; Essentials of Effective Correspondence, Layout & Planning of Business Letter; Kinds of Business Letter; Different types of Letters and Correspondence; Correspondence with Government Authorities; & Representations.

Unit – III: Intra-Organisational Communication – I: Memoranda; Notices, Circulars & Orders; Staff Suggestions & Complaints; Correspondence with Regional/Branch Offices; Agenda & Minutes

Unit – IV: Intra-Organisational Communication – II: Summarizing & Precis Writing; Report Writing, Proposal Writing; Periodical Publications for Internal Circulation.

Unit – V: External Communication: Press Releases & Notices; Invitation to Tender and Bid, Auction Notices, etc; Expression of Interest; Press Conferences, Exhibitions, launches; Magazines, Brochures, etc; Mailshots & Reply Coupons; Advertisements for Senior Positions; Telegram, Fax, SMS, Email, Blog & Twitter; Internet & E-Commerce; Brands vis-à-vis Social Networking; Essay Writing

Course Outcomes: After completion of this paper, students would be able to

- Cover Formal Communication, Interpersonal skills, listening skills and emotional intelligence
- Propagate information accurately, and communicate clearly as intended
- Express themselves effectively and present ideas unambiguously with clarity, coherence, precision
- Develop writing skills and introduces the most used writing formats
- Familiarize themselves with the various formats of External Communication

Textbooks

- ✓ Business Communication – K. K. Sinha – Taxmann Publication
- ✓ Business Communication – Varinder Kumar & Bodh Raj – Kalyani Publication

B.Com. (Hons.): Semester - II

Paper 2.2: Cost & Management Accounting (OCB1002)

Objective: To acquaint the students with basic concepts used in cost and management accounting, various methods involved in cost ascertainment, reduction, and control; and tools and techniques used for managerial decision making.

Unit- 1: Introduction to Cost & Management Accounting: Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting and management accounting. Cost concepts, elements of cost and classification of cost and Preparation of Cost Sheet. Unit Costing and Job Costing.

Unit – II: Accounting for Material: Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO, and Average; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

Unit – III: Accounting for Labour: Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage plan.

Unit – IV: Accounting for Overheads: Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

Unit – V: Marginal Costing: Absorption vs. Variable costing; Distinctive features and income determination; Cost Volume Profit Analysis: Break Even Analysis, Contribution, Margin of Safety, and Angle of Incidence.

Course Outcomes: After completion of this paper, students would be able to

- Understand the fundamentals of Cost Accounting & Management Accounting
- Know about various Cost Concepts and preparation of Cost Sheets
- Develop an insight about the Accounting for Material Cost.
- Gain Awareness on the Accounting for Labour and Accounting for Overheads in an Organisation
- Develop Competence about Marginal Costing & its Techniques

Textbooks

- ✓ Cost & Management Accounting–Jain, Narang, Agrawal–Kalyani Publishers
- ✓ Cost & Management Accounting – Kishore, R.M. – Taxmann Publications

Reference Books

- ✓ Cost & Management Accounting – M N Arora – Himalaya Publishing House
- ✓ Management & Cost Accounting –Drury, Colin – Cengage Learning
- ✓ Cost & Management Accounting – Mitra – Oxford Publication.
- ✓ Cost Accounting, Jawahar Lal and Seema Srivastava, McGraw-Hill

B.Com. (Hons.): Semester - II
Paper -2.3: Corporate Law (OCB1004)

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996.

Unit – I: INTRODUCTION TO COMPANY

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company.

Unit – II: COMPANY FORMATION

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Unit - III: COMPANY ADMINISTRATION

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit - IV: SHARE CAPITAL & DEBENTURES

Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend, and distribution of dividend.

Unit - V: CORPORATE MEETINGS

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing

Course Outcomes: After Coverage of above Syllabus Student will be able to -

- Understand the basic aspects of Companies according to Companies Act, 2013
- Equip themselves with the process of Company Formation under Companies Act
- Gain Awareness about the Company Administration as per the Act
- Have a better idea on Share Capital & Debentures
- Have an insight about the Corporate Meetings related laws in India

Textbooks Recommended

- ✓ Company Law - Gupta, Garg - Kalyani Publication
- ✓ Company Law (University Edition) – Kapoor & Dhamija - Taxmann Publications

Suggested Readings:

- ✓ Corporate Law - Ashok Sharma - V.K. Global Publishing Pvt. Ltd., New Delhi
- ✓ Company Law - Roy & Das - Oxford University Press
- ✓ Corporate Laws - Maheshwari, Maheshwari - Himalaya Publishing House
- ✓ Corporate Law – Arora & Bansal - Vikash Publication

B.Com. (Hons.): Semester - II
Paper – 2.4: Business Economics (OCB1006)

Objective: Objective of the course is to acquaint the students with the concepts of Business Economics. The course makes the student understand the demand and supply side of the market through the production and cost behaviour of firms. The modern tools of macro-economic analysis are also discussed, and the policy framework is elaborated, including the open economy

Unit I: Demand and Consumer behaviour

Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand.

Consumer behaviour, Marshallian utility approach and Indifference Curve approach; utility maximization conditions.

Unit II: Production and Cost

Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Isoquant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

Unit III: Market Structure & Equilibrium-I

Perfect Competition: Assumption; Theory of firm under perfect competition; Demand & Revenue; Equilibrium of firm in short run & long run; Imperfect competition: Difference between perfect competition, monopoly, and imperfect competition; Monopoly: Short run & long run equilibrium of monopoly firm; concept of supply curve under monopoly; Price discrimination

Unit IV: Market Structure & Equilibrium-II

Monopolistic competition – assumption, short & long run equilibrium and excess capacity; Oligopoly – causes for existence, Co-operative and non-cooperative behaviour and Dilemma of oligopolistic firms.

Unit V: Macro Economics

Concepts & Variables of Macro-economics, Economic Systems: Mixed economy, Socialism economy, and Capitalism economy, Components of Macroeconomics – Income, Expenditure, and the Circular flow. Basic Concepts of Monetary Policy & Fiscal Policy.

Learning Outcomes: Students would be able to

- Understand the concept of Demand & Consumer Behaviour
- Have a better idea on Production & Cost Function in an Economy
- Enable the skill to analyse the Perfect Competition Market
- Gain awareness about the Imperfect Market Structure
- Know about the basic aspects of Macro Economics

Textbooks Recommended

- ✓ Microeconomics – Jain & Majhi - V.K. Global publishing Pvt. Ltd., New Delhi
- ✓ S Chand – H L Ahuja – Business Economics

Suggested Readings:

- ✓ Microeconomics - Mehta P.K, Singh M. – Taxmann Publication
- ✓ Managerial Economics - Panneerselvam/ Sivasankaran/ Senthil Kumar - Cengage Publication
- ✓ Microeconomics-K C Dash- Himalaya Publishing House
- ✓ Microeconomics I and Statistics: Das & Sengupta, Oxford University Press
- ✓ Principles of Microeconomics - N. Gregory Mankiw - Cengage Learning
- ✓ Microeconomics - Dwivedi, D.N. - Vikash Publication

B.Com. (Hons.): Semester - II

Paper-2.5: Entrepreneurship Development and Start-up Strategies (OCB1042)

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour for effectiveness at work and in life.

Unit-I: Introduction:

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit-II: Sources of business ideas

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

Unit-III: Public and private system of stimulation

Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund

Unit IV: Mobilizing Resources

Mobilizing Resources: Mobilizing resources for start-up, Accommodation, and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems

Unit V: Business Ethics

Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features, and significance of each of element]

Learning Outcomes: Students would be able to

- Study the meaning and elements of entrepreneurship and to know the role of family business in India.
- Know the sources of business ideas and to test the feasibility.
- Acquire knowledge on different start-up funding agencies.
- Identify basic start-up problems and sources of mobilizing resources.
- Understand the concept of CSR as well as factors influencing business ethics.

Textbooks Recommended

- ✓ Entrepreneurship Development and Business Ethics - Singh & Sahu – Kalyani Publishers
- ✓ Kalyani - R Saibaba – Entrepreneurship; Cengage - Kumar Rai – Business Ethics

Suggested Readings:

- ✓ Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global
- ✓ Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
- ✓ SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- ✓ Rao, V.S.P – Business Entrepreneurship & Management – Vikash Publication
- ✓ Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd

B.Com. (Hons.): Semester - II

Paper-2.5: Cyber Security Laws for Business (OCB1044)

Objective: The purpose of this course is to bring awareness and make the students familiar about various cyber securities mainly about data protection, IT acts, E-records and issues and challenges faced by people.

UNIT-1: Introduction to Cyber Crime Introduction to Cyber Crime – Types of Cyber Crime – Classification of Cyber Criminals – Tools used in Cyber Crime – Challenges – Strategies – Crypto currency– Bit coin – Block chain - Ransom ware. E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications. E-Money, regulations of PPI (Pre- Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in cyber space.

Unit 2: Digital Signatures and Electronic Records Cryptography – Encryption and Decryption; Concept of public key and private key; Creation and authentication of digital signature; Electronic signature certificates; Certification authorities and their role. Electronic Records -Concept, authentication, applications, usage and legal recognition of electronic records; Legal recognition of digital signatures; Retention of Electronic Records; Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures; Digital signatures in Government and its agencies

Unit 3: Data Protection Data Protection on Internet - Concept of privacy, right to privacy, Threat to privacy on internet, Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same, Right of Interception under IT Act; Different offences under IT Act, 2000.

Unit 4: E- Governance and Regulatory Framework E-Governance - Components of E Governance; Types of interactions in E-Governance- Government to Government (G2G), Government to Business (G2B), Government to Citizen (G2C), Government to Employee (G2E); Benefits of E- Governance- Governance, Public Service, Management; E - Governance challenges specific to India; Legal framework for E-Governance under IT Act; Initiatives taken in India (Various E Governance Programmes); Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue; Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

Unit 5: Cyber Security- Issues and Challenges Cyber Crimes; Sources of cybercrime law (substantive and procedural); Cyber Crimes Vs. Conventional Crime; Reasons for cyber-crimes and cyber criminals; Cyber Crimes against Individuals, Institution and State; Cyber Crimes: Hacking, Digital Forgery, Cyber Stalking/Harassment, Identity Theft & Fraud, Cyber Terrorism, Cyber Defamation, Salami attacks- Web Jacking, Malware, DDoS attacks, and Botnets; Preventive measures under IT Act, 2000. Block-chain, Artificial Intelligence and Machine Learning for Cyber Security. Network Security Techniques: Access Control and Intrusion Detection System, Server Management and Firewall; VPN Security, Systems Security, Operating System Security.

Learning Outcomes: Students would be able to

- Different segments of cyber securities
- The purpose and mechanisms for maintaining E-records.
- The need of data privacy and IT acts
- E-Governance aspects and different regulatory framework
- Exploring different cyber securities issues.

Textbooks Recommended

- ✓ Craig, B. (2012). *Cyber Law: The Law of the Internet and Information Technology*. London: Pearson Education.
- ✓ Diemel, H. M. (2001). *E-business and E-commerce for managers*. London: Pearson Education.

Suggested Readings:

- ✓ Dejey, Dr.Murugan, “Cyber Forensics”, Oxford University Press, India, 2018.
- ✓ William Stallings and Lawrie Brown, “Computer Security: Principles and Practice”, Prentice Hall.
- ✓ Swiderski, Frank and Syndex, “Threat Modeling”, Microsoft Press.
- ✓ John W. Rittinghouse, William M. Hancock, “Cyber Security Operations Handbook”, ElsevierPub.
- ✓ Deborah G Johnson, “Computer Ethics”, 4th Edition, Pearson Education Publication.
- ✓ Earnest A. Kallman, J.P Grillo, “Ethical Decision making and IT: An Introduction with Cases”, McGraw Hill Publication.

B.Com. (Hons.): Semester - II

Paper-2.5: Rural Management & Development (OCB1046)

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Unit 1: Introduction

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

Unit 2: Leveraging Demographic Dividend

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.

Unit 3: Rural Economy of India

Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship.

Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

Unit 4: Rural Infrastructure

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

Unit 5: Rural Development Programmes in India

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Learning Outcomes: Students would be able to

- Describe the concept of rural development;
- Analyze various skill development and capacity building programmes;
- Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
- Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India;
- Assess the impact of infrastructure development in rural India;

Textbooks Recommended

- ✓ Singh, K. (2008). *Rural Development - Principles, Policies, and Management*: Sage Texts.
- ✓ Hussain, T., Tahir, M., & Tahir, R. (2017). *Fundamentals of Rural Development*. New Delhi: I. K. International Publishing House Pvt. Ltd.
- ✓ Sahu, B. K. (2003). *Rural Development in India*. New Delhi: Anmol Publications Pvt. Ltd.
- ✓ Dutta, S. K., & Ghosh, D. K. (2002). *Empowering Rural Women*. New Delhi: Akansha Publishing House.

B.Com. (Hons.): Semester – III

Paper- 3.1: Corporate Accounting (OCB2007)

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit – I: Company, Share and Share Capital: Introduction to a Company; Meaning and Types of Shares and Share Capital; Accounting for Share Capital: Accounting Treatment for Issues of Shares (Issue, Forfeiture, Re-issue, Pro-rata Allotment), Right Shares, & Bonus Shares; Buyback of Shares.

Unit – II: Preference shares & Debentures: Redemption of Preference Shares (Conditions, process, and accounting treatment); Accounting for Debentures: Types and Issue of Debentures; Redemption of Debentures and its Accounting Treatment.

Unit – III: Financial Statement of a Company: General; Legal Requirements related to Financial Statements, Components of Financial Statements, and format; Adjustment Entries and Special items related to Financial Statements (Treatment of Tax; Transfer to Reserves, Dividend; Deferred Tax)

Unit – IV: Valuation of Goodwill & Shares: Goodwill – Concept, Need for Valuation of Goodwill, Methods of Goodwill Valuation. Shares – Concept, Purpose of Valuation of Shares, Factors affecting Valuation, and Methods of Valuation of Shares

Unit – V: Liquidation: Meaning of Liquidation, Modes and Consequences of Winding-up, Statement of Affairs, Liquidator's Final Statement of Account, List 'B' Contributories

Learning Outcomes: Students would be able to

- Study the basic concept of Company Accounts and issue of shares and stocks.
- Understand the process of redemption of preference shares and debentures.
- Prepare the Corporate Financial statements as per schedule III Companies Act 2013.
- Valuation and accounting for goodwill and shares.
- Know the modes of winding up of companies and its accounting.

Textbooks Recommended

- ✓ Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- ✓ Sehgal, Ashok, and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.

Suggested Readings:

- ✓ Corporate Accounting - R.K. Mittal, S. Ahuja- V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Corporate Accounting: Theory and Practice – Raj Kumar Sah - Cengage Publications
- ✓ Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

B.Com. (Hons.): Semester – III

Paper- 3.2: Direct-tax Law and Practice (OCB2003)

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

Unit I: Basic Concepts and Residential Status

Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Taxable Income, Exemption vs. Deduction, Charge of Tax on Income, Five Heads of Income, Tax Computation, Tax Evasion, Tax avoidance and Tax planning. Relevance of Residential Status; Determination of Residential status of Individual, HUF, Firm, AOP, Company, other persons; Residential Status & Incidence of Tax Incomes Exempt from Tax

Unit II: Income from Salary & House Property

Provisions related to Income under the head “Salaries” and its computation. Provisions related to Income under the head “Income from House Property” and its computation

Unit III: Income from Business/Profession

Provisions related to Income under the head “Profits and Gains of Business or Profession” and its computation.

Unit IV: Income from Capital Gain and Other Sources & Clubbing and Set-off/Carry forward of Losses

Provisions related to Income under the head “Capital Gains” and its computation. Provisions related to Income under the head “Other Sources” and its computation. Provisions of Clubbing of Income & Set-off and Carry Forward of Losses

Unit – V: Permissible Deductions from GTI & Return of Income

Rules governing to permissible deductions under sections 80C to 80U. Types of Assessment and Returns of Income; Provisions related to filing of Return

Learning Outcomes: Students would be able to

- To give an understanding of income tax laws in India and be able to do tax planning.
- Acquire knowledge to compute incomes earned under the head salary and house property
- Compute profit or loss from business or profession as per IT Act
- Calculate the Capital Gains and the clubbing, sett-off and carry forward of losses.
- Know about the permissible deductions available to an Assessee and the filing of IT Returns

Textbooks Recommended

- ✓ Gaur and Narang, Income tax: Law and practice, Kalyani Publishers
- ✓ Students’ Guide to Income Tax: University Edition - Dr. V K Singhania, Dr. M Singhania - Taxmann Publication (Latest edition)

Suggested readings:

- ✓ Income tax Law and practice, Mukta Jain/ Rakesh Jain, V.K. Global Pub. Pvt. Ltd., New Delhi
- ✓ Concept Building Approach to Income Tax Law and Practice – Naveen Mittal – Cengage Publication
- ✓ Income Tax Law and Practice-Saha, Dash- Himalaya Publishing House.
- ✓ Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- ✓ Lal, B.B. Income Tax Law, and Practice. Konark Publications, New Delhi.

B.Com. (Hons.): Semester – III

Paper- 3.3: Financial Management (OCB2005)

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

Unit I: Introduction & Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm must operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only)

Unit II: Sources of Finance and Cost of Capital/ Financing Decisions

Different sources of finance; long term and short-term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit III: Capital Expenditure Decisions / Long term Financial Decisions

Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long-term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

Unit IV: Dividend Decisions

Meaning, Nature and Types of Dividends, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

Unit V: Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements

Learning Outcomes: Students would be able to

- Understand the basic concepts of Financial Management and Objectives of the firm
- Know various sources of Finance and computation of different types of cost
- Take long term financial decisions and different methods of decision making
- Take Dividend decisions for organisation as well as formulate dividend policy
- Manage liquidity of organisation and to have idea regarding issues related to working capital

Textbooks Recommended

- ✓ Fundamentals of Financial Management – Rastogi - Taxmann Publication
- ✓ Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi.

Suggested Readings

- ✓ Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
- ✓ Parasuraman – Financial Management: A Step-by-Step Approach, Cengage Learning
- ✓ Pandey, I.M. Financial Management. Vikas Publications.
- ✓ Bhalla – Financial Management – S. Chand

B.Com. (Hons.): Semester – III

Paper- 3.4: Management Principles and Application (OCB2001)

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles, and practices.

Unit-I: Introduction: Introduction to Management - definition, principles, importance, functions, and levels of Management. nature as profession, science and art, universality of management; levels of management; managerial tasks and skills of Manager. School of Management thoughts – Pre- Scientific, Classical, Behavioural and Modern; Contributions in the field of Management – by Peter F. Drucker, Michael Porter, C.K Prahalad, Barnand, McGregor, Rensis Likert and McKinsey

Unit-II: Planning: Meaning, Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Unit – III: Organizing: Concept, importance, principles, different organization models-line and staff; Functional; Departmentation need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

Unit-IV: Directing and Staffing: Directing: concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt’s Model and Blake & Mouton’s Model. Staffing: concepts, importance

Unit- V: Motivation, Co-ordination and Control: Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg. Coordination: concepts, importance, principles and implementation techniques. Control: concepts, importance and tools of control.

Learning Outcomes: Students would be able to

- Understand the basic management concepts and to study the different schools of thoughts of management.
- Apply various techniques of planning and to know the barriers of planning and effective measures to deal with it.
- Have a basic understanding about organizing and its importance along with different organization models.
- To know the concepts and importance of directing, leadership, and staffing.
- To understand the different theories of motivation and techniques of coordination.

Textbooks Recommended

- ✓ Management: Principles and Application - Sharma Gupta - Kalyani Publishers
- ✓ Management Principles & Applications - V.S.P Rao – Taxmann Publications

Suggested Readings:

- ✓ Prasad, L.M. Principles and Practice of Management, Sultan Chand
- ✓ R. K. Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Griffin, R.W. – Management: Principles& Practices, Cengage Learning
- ✓ Gupta R.N - Principles & Practice of Management – S. Chand
- ✓ Chandan J.S – Management Concepts of Strategy – Vikash Publication
- ✓ B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
- ✓ TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.), New Delhi

B.Com. (Hons.): Semester – III

Paper-3.5: E-Commerce (OCB2043)

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Unit I: Introduction: E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B-to-B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-trailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

Unit II: E-CRM and SCM: E-CRM-Definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; **SCM -** Definition, features, types of supply chain.

Unit III: Digital Payment: Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money, NEFT, RTGS], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit IV: ERP: Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

Unit V: New Trends in E-Commerce: Social Commerce- Concept, definition, features; Digital Marketing- Definition, objectives, methods, limitations; Advertisement in social media-objectives, advantages and disadvantages, procedures.

Learning Outcomes: Students would be able to

- Understand the basic concept and importance of E- Commerce and E- Governance.
- Analyse the features and goals of E- CRM and SCM along with different types of supply chain.
- Acquire knowledge on digital payment methods and legal provisions related to it.
- Use of ERP in enhance Competitiveness, modernizing Business Processes and Systems
- Know about the new trends in E-Commerce, its procedures and pros and cons associated to it.

Textbooks Recommended

- ✓ E-Commerce - Kakkar, Sendhu - Kalyani Publishers, New Delhi
- ✓ e-Commerce – Dr. Shivani Arora – Taxmann Publication

Suggested Readings:

- ✓ E Commerce-D Mohapatra, Das and K M Das- Himalaya Publishing House
- ✓ E-Commerce, S.K. Dey/ M. Behera, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ E-Commerce and Business Communication: Datta & Somani, Oxford University Press.
- ✓ Pandey U. S – ECommerce& Mobile Commerce Technology – S. Chand
- ✓ Laudon, E-Commerce, Pearson Education India

B.Com. (Hons.): Semester – III
Paper-3.5: Business Incubation (OCB2041)

Objectives: The course aims to familiarize the learners with development of business incubators and its management.

Unit 1: Introduction Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit 3: Incubator Business Environment Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning an Incubator Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit 5: Managing Business Incubator Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Learning Outcomes: Students would be able to

- Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
- Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
- Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
- Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
- Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

Textbooks Recommended

- ✓ Adkins, D. (2002). A Brief History of Business Incubation in the United States. Athens: National Business Incubation Association.
- ✓ Gerl, E. (2000).
- ✓ Brick and Mortar, Renovating or Building a Business Incubation Facility. Athens: National Business Incubation Association.

Suggested Readings

- ✓ Dr Joffy George. Corporate Incubators Emerging Trend for Entrepreneurship (2017)

B.Com. (Hons.): Semester – III
Paper-3.5: Stock Market Operations and Investment (OCB2045)

Objectives: The purpose of the particular course is to provide basic idea about the stock market of India and the mechanism for trading in the stock market.

UNIT 1: INTRODUCTION Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India, Processes of buying and selling Securities, Types of securities Security Market Indicators

UNIT 2: STOCK MARKET: Markets for Securities and their functions Primary Markets Secondary Markets. Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

UNIT 3: REGULATORY FRAMEWORK SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UNIT 4: DEMAT TRADING Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

UNIT 5: INVESTMENT Basics of Investment, Speculation and Gambling Investment Environment Investment Categories SEBI

Learning Outcomes: Students would be able to

- Explain the basic concept of securities market;
- Practice trading on stock market;
- Analyze the legal framework of securities market;
- Explain different segment of Stock Exchange and Perform demat trading.
- Investment and its theories

Textbooks Recommended

- ✓ Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- ✓ Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.
- ✓ Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.
- ✓ Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

Suggested Readings:

- ✓ Avadhani V.A., *Securities Analysis and Portfolio Management*, Himalaya publishing House, Delhi.
- ✓ Bhalla V.K., *Investment Management*, S. Chand & Co, New Delhi.
- ✓ Fisher and Jordan: *Security Analysis and Portfolio Management*, Prentice Hall, New Delhi
- ✓ Preethi Singh: *Investment Management*, Himalaya Publishing, Delhi.

B.Com. Semester – IV
Paper-4.1: Business Mathematics (OCB2002)

Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Unit I: Matrices and Determinant Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule.

Unit II: Calculus I Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives

Unit IV: Calculus II Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales, and the Learning Curve.

Unit IV: Mathematics of Finance Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)

Unit V: Linear Programming (Use of Excel spreadsheet & Other mathematical software) Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

Learning Outcomes: Students would be able to

- Study the business application solution of system of linear equations.
- Know the mathematical functions and their types.
- Apply integration for marginal analysis as well as to know different methods of integration.
- Know compounding and discounting of a sum using different types of rates.
- Develop proficiency in the application to solve business math problems.

Textbooks Recommended

- ✓ Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
- ✓ Arora P.N. Business Mathematics – S. Chand

Suggested Readings:

- ✓ Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.
- ✓ Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
- ✓ GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxford university press.
- ✓ Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
- ✓ Singh J. K. Business Mathematics. Himalaya Publishing House

B.Com. Semester – IV
Paper-4.2 GST Laws and Practice (OCB2008)

OBJECTIVE: The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), and to acquaint students with basic provisions of GST Law and basic working knowledge.

Unit I: INTRODUCTION TO GOODS AND SERVICES TAX (GST) Constitutional Framework of Indirect Taxes in India before and after implementation of GST; Rationale for GST; GST Network; GST Council; GST Structure; Basic Terminologies under GST Acts

Unit II: LEVY & COLLECTION OF GSTS Taxable event under GST; Place of Supply; Nature of Supply; Time of Supply; Bundled Supply; Computation of GST & Valuation under GST

Unit III: INPUT TAX CREDIT AND PAYMENT OF TAX Meaning of Input Tax Credit; Eligibility to claim ITC; Transfer of ITC; Refund of ITC; Reverse Charge Mechanism; Payment and Refund of GST; TDS & TCS under GST Act

Unit IV: ASSESSMENTS; RETURNS & MISC PROVISIONS Invoicing; Manner of Payment; Registration; Returns; Records/Books of Accounts; Other Misc. Provisions of the Act

Unit V: CUSTOM LAWS Basic Concept; Types of Custom Duties; Valuation; Baggage Rules & Exemptions

Course Outcome: After completion of this paper student will be able to -

- Connect with genesis of Goods and Services tax and comprehend working of GST Council
- Understand the meaning of Supply under GST Law, differentiate between inter and intra state supply, and compute the value of supply
- Comprehend the utilisation of ITC, reverse charge mechanism and know process of claiming refunds.
- Understand the provisions of registration under GST, avoidance of dual control, e-waybills, and penalty.
- Know basic concepts of Customs Act and compute assessable value for charging different custom duty.

Textbooks Recommended

- ✓ GST and Customs Law- K.M. Bansal –Taxmann Pub

Suggested Books:

- ✓ GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Mishra, Padhi and Bera – Textbooks on GST & Practice, Vikas Publishing House

B.Com. Semester – IV
Paper 4.3: Human Resource Management (OCB2006)

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

Unit I: Nature & Scope of HRM. Meaning & Definition of HRM - Difference between Personal Management & HRM - objectives of HRM - Nature, functions, scope & importance of HRM - Limitations of HRM.

Unit II: Human Resource Planning (HRP). Definition, Objectives, Features, Needs and importance of HRP, HRP process-Factors affecting HRP, Levels of HRP-Benefits of HRP-Problems (Limitations)- Suggestions for making HRP effective.

Unit-III: Job analysis & Job Design. Concepts, objectives, uses, process, techniques of job analysis, Problems in job analysis. Job Description-Concept, Characteristics of a Good Job Description, Concept of Job Specification, Concepts of job design. Factors affecting job design-Methods (Techniques)of Job Design.

Unit-IV: Recruitment & Selection. Meaning & Definition of Recruitment- factors affecting recruitment. Importance of recruitment-Sources of recruitment-Process of recruitment,Methods of Recruitment-Recent Trends in Recruitment.Meaning of & Definition of Selection-Process of Selection.

Unit-V: Placement and Induction. Meaning, importance-principles-advantages of placement- Problems in placement. Definition- objectives of induction – Need & importance of induction - Problems in induction, Induction Practices, Induction Training in India.

Learning Outcomes: Student would be able to

- Understand the nature and functions of HRM
- Know how to do human resource planning and factors affecting it.
- Know the recruitment policy process and steps in selection.
- Know the importance & principles of placement & induction
- Know the uses, process and techniques of job analysis and job design.

Textbook Recommended:

- ✓ Human Resource Management, Khanka S. S. -S. Chand
- ✓ Human Resource Management, Sasmitarani Samanta & J P Mahajan, PHI
- ✓ Human Resource Management, Sagun Ahuja, V. K. Global Pvt. Ltd., New Delhi

Suggested Readings:

- ✓ Human Resource Management, Neeru Kapoor, Cengage.
- ✓ Human Resource Management- Gupta, Joshi. Kalyani Publishers, New Delhi
- ✓ Marketing Management & Human Resource Management: Verma et.al, Oxford University press.
- ✓ Sinha, P.R.N. Shekhar, S. P. Human Resource Management, Cengage Learning
- ✓ Ivancevich, John M. Human Resource Management. McGraw Hill.
- ✓ Wreather and Davis. Human Resource Management. Pearson Education
- ✓ Human Resource Management-Satapathy, Taheer and Mohanty-Himalaya Publishing House P Ltd.

B.Com. Semester – IV
Paper- 4.4: Principles of Marketing (OCB2004)

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.

Unit I: Introduction:

Nature, scope, and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural, and Legal).

Unit II: Consumer Behaviour and Market segmentation:

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance, and bases; Product differentiation vs. market segmentation.

Unit III: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging, and labelling; Product life cycle; New Product Development Process

Unit IV: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

Unit V: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Learning Outcomes: Students would be able to

- Understand the basic concept, scope and importance of marketing and marketing mix
- Analyse the consumer behaviour, product differentiation and market segmentation
- Know about product classifications, product mix and product life cycle
- Conceptualise pricing strategies, channels of distribution and its policies
- Explore the promotional marketing and recent developments in marketing

Textbooks Recommended

- ✓ Marketing Management – Pillai & Bhagavati – S Chand
- ✓ Principles of Marketing, R.K. Mittal, A. Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.

Suggested Readings:

- ✓ Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
- ✓ Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
- ✓ Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
- ✓ Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
- ✓ Arun Kumar – Marketing management – Vikash Publication
- ✓ Rudani R.B – Basics of Marketing Management – S. Chand
- ✓ Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.

B.Com. Semester – IV

Paper-4.5: Business Research Methodology (OCB2042)

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyse, present, and interpret data.

Unit I: Introduction: Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit II: Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit III: Measurement: Definition; Designing and writing items; Uni-dimensional and multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

Unit IV: Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

Unit V: Report Preparation: Meaning, types and layout of research report; Steps in report writing, Citations, Bibliography and Annexure in report; JEL Classification

Learning Outcomes: Students would be able to

- Know the basic concept and purpose of business research.
- Design the research process and conduct research by use of different research methods.
- Identify the measurement scales and sampling techniques.
- Conduct test concerning means and proportions and hypothesis testing.
- Prepare research report in the standard layout.

Textbooks Recommended

- ✓ Research Methodology - Kothari C.R. – New Age Publishers Pvt Ltd
- ✓ Dangi, H.K. Business Research methods, Cengage Learning

Suggested Readings:

- ✓ Business Research methods, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
- ✓ Mishra - Business Research Methods, Oxford University Press.
- ✓ A.K.P.C. Swain, Business Research methods and Project work, Kalyani Publishers, New Delhi
- ✓ Chawla Deepak – Research Methodology – Vikash Publication

B.Com. Semester – IV
Paper-4.5: Personal Finance and Planning (OCB2052)

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

Unit 1: Introduction to Financial Planning Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Unit 3: Personal Tax Planning

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

Unit 4: Insurance Planning

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Unit 5: Retirement Benefits Planning

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Learning Outcomes: Students would be able to

- Understand the meaning and appreciate the relevance of Financial Planning.
- Familiarize with regard to the concept of Investment Planning and its methods.
- Examine the scope and ways of Personal Tax Planning.
- Analyze Insurance Planning and its relevance
- Develop an insight in to Retirement planning and its relevance

Textbooks Recommended

- ✓ Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. Taxmann
- ✓ Pandit, A. (2014). *Only Financial Planning Book that You Will Ever Need*. Network 18 Publications
- ✓ Sinha, M. (2008). *Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.
- ✓ Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.
- ✓ Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publication.

B.Com. Semester – IV
Paper-4.5: Project Management and Appraisal (OCB2046)

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organization.

Unit 1: Introduction Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Learning Outcomes: Students would be able to

- Explain the concept and attributes of projects, project management system, process and its principles.
- Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.
- Develop schedule for a specific project and its appraisal using various techniques.
- Calculate project duration and assess project cost.
- Evaluate project management in terms of risk and performance.

Textbooks Recommended

✓ Chandra. P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. New Delhi: Tata McGraw Hill.

Suggested Readings:

- ✓ Gido, J., & Clements, J. P. (2015). *Project Management*. New Delhi: Cengage Learning Pvt. Ltd.
- ✓ Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. New Delhi: Tata McGraw Hill.
- ✓ Khatua, S. (2011). *Project Management and Appraisal*. Oxford: Oxford Press University.

B.Com. (Hons.): Semester – V
Paper-5.1: Auditing and Assurance (OCB3001)

Objective: To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards

UNIT-I: Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.

UNIT-II: Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.

UNIT-III: Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure.

UNIT-IV: Audit Procedure: Vouching; verification of Assets and liabilities.

UNIT-V: Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification.

Textbooks Recommended

- ✓ Jha, Aruna. Auditing. Taxmann.
- ✓ Gupta, Kamal, and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd.

Suggested Readings:

- ✓ Auditing and corporate governance, Pradeep Kumar, Kalyani Publishers, New Delhi.
- ✓ Auditing and corporate governance, A. Sharma, V.K. Global Pvt. Ltd., New Delhi
- ✓ Alvin Arens and James Loebbecke, Auditing: An Integrated Approach

B.Com. (Hons.): Semester – V
Paper-5.2: Corporate Governance and Professional Ethics (OCB3003)

Objective: To give an overview of the principles of Corporate Governance and Corporate Social Responsibility

UNIT I: Introduction to business ethics and ethical value system

Introduction to virtue ethics, rule morality and utilitarianism; Identification of stakeholders in the business environment, conduct environmental scanning for internal and external influences

UNIT II: Managing ethical dilemmas

Formulation, implementation, evaluation and control of the strategy and strategic planning processes

UNIT III: Introduction to corporate governance

Historical development of the system of corporate governance; Agency theory: Agency framework for evaluation of alternative corporate governance system; Conflicts of interest and the consequences of unethical behaviour

UNIT IV: Influences on corporate governance practices

Professional practice and codes of conduct, Disclosure of information, and Rights of Shareholders; The position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees; Executive compensation

UNIT V: Ethical issues in functional areas

Ethics in finance, accounting, auditing and tax; Corporate social responsibility; Case studies relating to corporate governance and ethics

Learning Outcomes: Students would be able to

- Demonstrate thorough understanding of the theory of ethics and value systems.
- Apply corporate governance guidelines to financial reporting.
- Discuss the position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees.

Textbooks Recommended

- ✓ Murthy, C.S.V., Business Ethics and Corporate Governance, Himalaya Publishing House, Mumbai
- ✓ Khanka S.S., Business Ethics and Corporate Governance (Principles & Practice), S Chand Publications

Suggested Readings:

- ✓ Mandal, S. K., Ethics in Business and Corporate Governance, TMH, New Delhi.
- ✓ Mohapatra, S. and Sreejesh S., Case Studies in Business Ethics and Corporate Governance, Pearson India, New Delhi.
- ✓ Ferrel O. C., Fredrich, J., & Ferrell, L., Business Ethics: Ethical Decision Making & Cases, Cengage

B.Com. (Hons.): Semester – V
Paper 5.3: Project (OCB3081)

Objective: The purpose of the paper is to give industry exposure to students through Summer Internship

The students are required to undergo 6-8 weeks of Summer Internship Programme in the industrial world. Based on the SIP, a project report needs to be prepared and submitted as part of the course curriculum. 50% of the Mark will be evaluated by the internal faculty guide based on the project reports & rest 50% of the mark will be based on presentation and viva by external expert at the end of semester.

Learning Outcomes: Students would be able to

- Have Industrial exposure and experience during their graduation tenure.

B.Com. Semester – V Elective – I: Accounting & Finance

Paper-5.4: Financial Markets, Institutions, and Services (OCB3061)

Objectives: To enable the students to understand the financial institutions operating in India and services provided by them.

Unit-I: Basic Theoretical Framework: The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit-II: Financial Institutions: A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

Unit III: Non-banking financial institutions: Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit. Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit-IV: Financial services: Asset/fund based financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit-V: Operations: Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Learning Outcomes: Students would be able to

- Have an insight of the Basic theoretical framework of the financial system
- Understand the Financial Institutions and Commercial Banks
- Know about evolution of NBFCs, its regulatory frameworks and markets
- Conceptualise Fund based and fee based financial services
- Explore the various operations of capital market and their regulatory framework

Textbooks Recommended

- ✓ Financial Markets, Institutions and Services - Kaur, Talwar - Kalyani Publishers
- ✓ Financial Markets, Institutions & Services-Gordon, Natarajan -Himalaya Publishing House

Suggested Readings

- ✓ Financial Market and Int., A. Goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
- ✓ Pathak: Indian Financial Systems Pearson Education
- ✓ M.Y. Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
- ✓ H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.

B.Com. (Hons.): Semester – V
Elective – I: Accounting & Finance

Paper-5.5: Financial Statement Analysis & Reporting (OCB3063)

Objectives: To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Unit-I: Introduction: Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

Unit-II: Analysis & Interpretation of Financial Statements: Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit-III: Ratio Analysis: Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit-IV: Multivariate Ratio Analysis: Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

Unit-V: Cash Flow Statement: Cash Flow statement preparation, Analysis of Cash Flow statement, and Cash Flow Statement policies under Ind AS & IFRS.

Learning Outcomes: Students would be able to

- Prepare the end result of a business houses by preparation of financial statement
- Analyse the financial statements of corporates with the help of various tools and techniques
- Explore the cash flow statement and its analysis

Textbooks Recommended

- ✓ Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd., New Delhi.
- ✓ Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.

Suggested Readings:

- ✓ Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House
- ✓ Narasimhan, M.S.: Financial Statement and Analysis, Cengage Learning
- ✓ Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
- ✓ Sahaf M.A – Management Accounting – Principles & Practice – Vikash Publication
- ✓ Maheshwari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
- ✓ Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

B.Com. (Hons.): Semester – V

Elective – II: Banking & Insurance

Paper-5.4: INDIAN BANKING AND INSURANCE SYSTEM (OCB3065)

Objectives: To enable the students to acquire knowledge about basics of banking and insurance.

Unit-I: Concept of Bank and Banking: Historical Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development –Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking.

Unit-II: Types of Customers and Account holders: Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders -Partnership firms - joint stock companies - executors and trustees-clubs and associations

Unit-III: Introduction to insurance: Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance -various kinds of insurance - life, marine, fire, medical, general insurance - features.

Unit-IV: Life Insurance: Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India.

Unit-V: Fundamentals of Agency Law: Definition of an agent; Agent's regulations; Insurance intermediaries; Agents' compensation. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Learning Outcomes: Students would be able to

- Understand the basic concept of bank and banking
- Explore about types of customers and account holders
- Analyse the purpose and need of insurance as a security tool
- Compare and differentiate the various types and classification of Insurance
- Know about the fundamentals of Agency Law

Textbooks Recommended

- ✓ Indian Banking & Insurance – Mahendra Mishra - Kalyani Publishers
- ✓ M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.

Suggested Readings

- ✓ Dr. P. Periasamy: Principles and Practice of Insurance, Himalaya Publishing House, Delhi.
- ✓ Mishra S. Banking Law and Practice – S Chand
- ✓ Prasad – Banking Insurance – Vikash Publication

B.Com. (Hons.): Semester – V
Elective – II: Banking & Insurance

Paper –5.5: MERCHANT BANKING AND FINANCIAL SERVICES (OCB3067)

Objectives: To enable students to understand basic knowledge about financial services available in India.

Unit-I: Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development

Unit-II: Financial Services: Meaning and Definition, Role of Financial Services in a financial system. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III: Factoring: Concept, nature, and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit-IV: Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization, Brief description of NSDL and CDSL

Unit-V: Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber, SEBI Regulations relating to brokerage business in India.

Learning Outcomes: Students would be able to

- Understand the structure and function of Merchant Banking
- Explore and analyse the various financial services available in present business world.
- Analyse, compare and know about factoring, securitisation, and mortgages.

Textbooks Recommended

- ✓ Merchant banking and financial services, Gupta /Gupta, Kalyani Publishers, New delhi
- ✓ Sharma R. and Mehta K. Financial Services, Cengage Learning

Suggested Readings:

- ✓ M.Y. Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
- ✓ Gopal C. R – Management Financial Service – S. Chand
- ✓ Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
- ✓ Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
- ✓ Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.

B.Com. (Hons.): Semester – V

Elective – III: International Business and Marketing

Paper –5.4: INTERNATIONAL TRADE AND POLICY FRAMEWORK (OCB3069)

Objectives: This course aims at providing the general understanding of policy and practices in international trade. It will also help the students to understand the importance of international trade in overall economic condition.

Unit I: Introduction: Importance, nature and scope of international trade; Globalization: Drivers of globalization: Consequences of globalization; Basic entry decisions with respect to international trade; Modes of entry into international trade.

Unit II: Theoretical Foundations of International Trade: Theories of international trade: Mercantilism, Absolute Advantage, Comparative Advantage, Factor Proportions theory, Product Life Cycle theory, New Trade theory, National Competitive Advantage; Foreign trade multiplier; Terms of Trade.

Unit III: World trading and Investment environment: Pattern and structure of world trade in goods and services; Government intervention in International Trade – Reasons and forms; Instruments of Trade intervention: Tariffs, Quotas and other measures and their effects; World trade and protectionism; GATT; Role of WTO in regulating international trade and investment; Important Agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.

Unit IV: International Monetary System and International Economic Institutions: Evolution of the International Monetary System; Types of exchange rate systems in the world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets.

Unit V: Regional Economic Integration: Levels of Regional Economic Integration: Free trade area, Customs union, Economic union, Common market, Political union; Trade creation and Diversion effects; Structure and functioning of some important regional economic arrangements like EU, NAFTA, SAARC, ASEAN.

Learning Outcomes: Students would be able to

- Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business.
- Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
- Understand the political realities of world trade and measures taken by governments to intervene in international trade.
- Appreciate the role international organisations like WTO in regulating global trade and investment.
- Understand the evolution and working of the International Monetary System and the role of international economic institutions such as IMF and World Bank in regulating international economic environment. Appreciate the rationale and implications of regional economic integration and understand the levels of economic integration.

B.Com. (Hons.): Semester – V

Elective – III: International Business and Marketing

Paper –5.5: DIGITAL MARKETING (OCB3071)

Objectives: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Unit 1: Introduction: Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

Unit 2: Digital Marketing Management: Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence: Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M. framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.

Unit 4: Interactive Marketing: Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit 5: Ethical and Legal Issues: Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Learning Outcomes: Students would be able to

- Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
- Illustrate the measurement of effectiveness of a digital marketing campaign;
- Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
- Explain the need for regulatory framework for digital marketing in India.

Textbooks Recommended

- ✓ Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page. Oxford: Oxford University Press.
- ✓ Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
- ✓ Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
- ✓ Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
- ✓ Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*. London: Pearson.

B.Com. (Hons.): Semester – V

Elective – IV: Leadership and Human Resources

Paper –5.4: ORGANISATIONAL LEADERSHIP (OCB3073)

B.Com. (Hons.): Semester – V

Elective – IV: Leadership and Human Resources

Paper –5.5: HUMAN RESOURCE PLANNING AND OUTSOURCING (CB3075)

UNIT-I HR DEPT. & POLICIES Organisational Design of HR Dept., Composition of HR Dept., New approaches to organisational design, Changing role of HR Dept., Job & Careers in HRM, HR Policy-features of sound HR Policy, factors influencing HR Policy, objectives, principles, sources of HR Policies, Advantages of HR policy.

UNIT-II:HUMAN RESOURCE PLANNING(HRP) Meaning, definition, features, objectives, Manpower Planning Vs Human Resource Planning(HRP), levels of HRP, factors affecting HRP, Types of HRP, Benefits of HRP, Problems, Suggestions for making HRP more effective, Quantitative & Qualitative Dimensions of HRP.

UNIT-III:RECRUITMENT,SELECTION,PLACEMENT Recruitment-concept, objectives, factors affecting recruitment, sources of recruitment, Methods of recruitment, recent trends in recruitment, HR challenges in recruitment, recruitment practices in India. Selection-concept & process of selection. Placement-concept, principles, importance.

UNIT-IV:CONTEMPORARY ISSUES IN HRM Employer's Brand-concept, need, employees expectations from employer's brand, key elements, competency mapping-concept, objectives, advantages. Concept of HR Matrix Management, Dual Career Groups, Knowledge management-concept, benefits. Right Sizing of Workforce-concept, need & consequences. Talent Management, Work-Life Balance(WLB)-concept & Need. Whistle Blowing Policy-purpose & scope.

UNIT V:HUMAN RESOURCE OUTSOURCING(HRO) Outsourcing of HR-meaning, need, importance of HR Outsourcing, types of HR Outsourcing, advantages & disadvantages of HR Outsourcing, choice of services for HR outsourcing, Future Development of HR outsourcing.

Learning Outcomes: Students would be able to understand :-

- Organisational Design of HR Dept.
- New approaches to organisational design
- Job & Careers in HRM; HR Policy & the HRP in detail
- the features & objectives of recruitment
- the Methods of recruitment & recent trends in recruitment
- The selection & placement process

Textbooks Recommended

- ✓ Human Resource Management by Sasmita Samanta & J.P Mahajan (PHI)
- ✓ Essentials of Human Resource Management and Industrial Relations by P Subba Rao - Himalaya

Suggested Readings:

- ✓ Human Resource Management by Shashi K Gupta and Rosy Joshi (Kalyani publishers)
- ✓ Human Resource Management by Neeru Kapoor (Cengage)
- ✓ Human Resource Management by Shikha Kapoor (Taxmann publishing private limited)
- ✓ Human Resource Management by S.S. Khanka (S Chand Publishing)

B.Com. Semester – VI
Paper 6.1: Accounting Software and E-filing of ITRs (OCB3002)

Objective: The purpose of the paper is to enable the learner towards use of Computerised system of Accounting in a business concern and filing of Income Tax Returns for various Assessee.

Unit – I: Fundamentals of Tally ERP Features; Version histories; Improved performances & opening of Tally; Components of Tally ERP window; Creating a company; Company Info Menu; Backup & Restore of data; Import & Export of data

Unit – II: Inventory Info and Transactions entry Stock Groups, categories, items and units of measurements, Godowns; Ledger creation, Group creation, Invoicing, and Voucher entries

Unit-III: Implementing Final Accounts and Reports in Tally Display/Reports in Tally ERP – Subsidiary books, ledger accounts, and Financial Statements; Payroll Accounting in Tally

Unit-IV: E-Filing of Income Tax Returns Mandatory filing of IT Returns, Different ITR Forms, e-filing software, e-ITRs, form 26AS

Unit – V: Case Studies and Practical Assignments

Learning Outcomes: Students would be able to

- Use computerized accounting package for creation of company, and its various menus.
- Learn invoicing, vouching, and maintaining of inventory records in Tally ERP package.
- Extract and Analyse different statements and reports from the ERP package of company.
- Prepare and submit Income Tax Return both online and offline.
- Have practical exposure to computerised accounting and e-filing of ITRs.

Textbooks Recommended

- ✓ Computerized Accounting and E Filing of Tax Returns - Mohanty R, Dash - Kalyani
- ✓ Computerized Accounting and E Filing of Tax Returns – Garg & Dhull – VK Global

B.Com. Semester – VI

Paper-6.2: Business Analytics (OCB3004)

OBJECTIVE: To understand principles of Business Analytics at conceptual level and application areas for implementing Business Analytics thereby developing skills to design Business Analytics projects

Unit- I: Introduction to Business Analytics (BA): Introduction, Journey of Information System, Application and embedding of Analytics, effective implementation of Analytics, Business Analytics as a solution, master data management, data profiling and integrity, application areas and future of Business Analytics

Unit – II: Unstructured Data Analytics and Data warehouse: Data relevance and representation, types of data -structured and semi-structured; Data warehouse and architecture, Warehouse design, Data warehouse implementation and development

Unit – III: Data Modelling – Relational Data Modelling: Conceptual design, Logical and physical data modelling; Multidimensional modelling: Need, Basic concepts, Process, Schema, Operations and Querying

Unit – IV: Extraction and data discovery, Transformation and its levels, Loading – modes and types; Online transaction Processing Systems (OLTP) and Online Analytical Processing (OLAP); Key Performance Indicators (KPIs) and KPI based Balanced Scorecard, Concept of Dashboard

Unit – V: Predictive Analytics, Data Mining and its techniques, Classification, clustering, and association; Emerging Analytics – Facial Analytics, Retail Analytics, Social Media Analytics; Hadoop and its components.

Course Outcome: After completion of this paper student will be able to -

- Develop Insights about Business Analytics
- Understand about unstructured data analytics and data warehousing
- Gain Knowledge on Data modelling and its types
- Present and understand the concept and significance of OLTP & OLAP
- Develop the Competency in Business Analytics and skill in application of Business Analytics

Textbook

- Business Analytics – Sahil Raj – Cengage Publication
- Decision Support and Business Intelligence Systems- Turban, Sharda, Delen, Pearson

Reference Books

- Business Intelligence Success Factors Tools for aligning your business in the global economy by Olivia Parr Rud, John Wiley, and sons, 2009
- The Profit impact of Business Intelligence by Steve Williams and Nancy Williams, Morgan Kauffman Publishers/ Elsevier, 2007

B.Com. Semester – VI
Paper 6.3: Dissertation (OCB3082)

Objective: The purpose of the paper is to enable the student in having a practical exposure and knowledge about project/dissertation writing.

The students are required to prepare project report/dissertation. The Project Report carries 50% of the weighted mark for each project will be evaluated by the concerned internal faculty guide based on the project reports & rest 50% of the weighted mark will be based on presentation and viva by external expert at the end of semester.

B.Com. Semester – VI

Elective – I: Accounting & Finance

Paper- 6.4: Accounting Standards & Corporate Reporting (OCB3062)

Objective: To acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various entities.

Unit I: Introduction to Indian Accounting Standards- Introduction, Applicability, Carve- Outs and Carve-Ins, Framework for the preparation and presentation of Financial Statements in accordance with Indian Accounting Standards.

Unit II: Presentation of Financial Statements (Ind AS-1), Separate financial statements (Ind AS-27), Interim financial reporting (Ind AS- 34), Annual Report, Triple Bottom Line.

Unit III: Inventories (Ind AS-2), Statement of Cash Flows (Ind AS-7), Property, plant, and equipment (Ind AS-16)

Unit IV: First-time adoption of Indian Accounting Standards (Ind AS-101), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

Unit V: Corporate Reporting Practices- Sustainability reporting, Integrated Reporting, Forensic Accounting

Learning Outcomes: Students would be able to

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

Textbook

- Accounting Standards & Corporate Reporting – Dr. D. S. Rawat –Taxmann

B.Com. Semester – VI

Elective – I: Accounting & Finance

Paper- 6.5: Specialised Accounting (OCB3064)

Objective: To expose students with definitive and comprehensive accountancy covering advanced and specialised accounting for companies as well as different types of organisations.

Unit-I Accounts of non- trading Concern, Self-Balancing and Sectional Balancing System.

Unit-II Accounting of Hire Purchase and Instalment Sale

Unit-III Consignment accounting and joint venture

Unit-IV Accounts of Insolvency, Investment Accounts.

Unit-V Insurance claim for loss of stock and profit, Accounting for Price Level Changes.

Learning Outcomes: Students would be able to

- Describe the accounting records maintained by non-trading concern
- Draw the hire purchase trading accounting and calculate the profit on such transactions.
- Conceptualise Consignment accounting and joint venture accounting.
- Prepare accounts of insolvency and investment accounts.
- Calculate the insurance claim for loss of stock and profit and for price level changes.

Textbooks Recommended

- ✓ Advanced Accountancy (Vol. I) – Jain, Narang, Agrawal, Sehgal – Kalyani Publishers

B.Com. Semester – VI

Elective – II: Banking & Insurance

Paper-6.4: E-Banking (OCB3066)

UNIT –I: Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and electronic cheque - Models for E-banking-complete centralized solution features- CCS-Cluster approach-Hi tech. Bank within Bank Advances of E-Banking-Constraints in E-Banking.

UNIT –II: Online Banking: Introduction –concept and meaning-the electronic delivery channels- need for computerization-Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)-uses computerization in clearing houses- Telebanking-Electronic Money Transfer

UNIT –III: Updating Bank saving accounts –Computer bank branches-Financial Transaction Terminal (FTT)-E- Cheque-Magnetic Ink Character Recognition (MICR) and Cheques - E-Banking in India: Procedure-Programmes-Components- How to go on net for Online Banking.

UNIT –IV: Banking Security- Introduction need for security –Security Concepts-Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process-Phishing; Customer Education; Safety Checks; Precautions

UNIT –V: Technology Policy Guidelines in India Technology Upgradation in Banking Sector, D. A. Vasudevan 1999.- Report on Internet Banking, S. R. Mittal, 1999. IT Act 2000 - Cyber Law 2000 - Report of the Advisory Group of Payment and Settlement System - Part I & II, M. G. Bhide, Sep, 27, 2000. Report of the Committee on Computer Audit - A. L. Narasimhan - Dec 2002 - Working Group on Cheque Truncation and E-cheque - Dr. Barma - July 2003 RTGS Regulations 2004

Learning Outcomes: Students would be able to

- Perform and know about the E- banking transactions and the constraints related to E- banking.
- Understand the concept of online banking and electronic money transfer.
- Know the use and characteristics of FTT, MICR and E- cheques.
- Know about the Cybercrimes, E- Banking security and encryption process.’
- They will be able to function effectively on teams to accomplish a common goal

TEXTBOOK

Digital Banking – Indian Institute of Banking – Himalaya Publishers

B.Com. Semester – VI

Elective – II: Banking & Insurance

Paper-6.5: Risk and Insurance Management (OCB3068)

Course Objective: To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Unit I: Introduction to Risk

Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer.

Unit II: Introduction to Insurance

Concept of insurance, Role of Insurance in Financial System, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

Unit III: Insurance & its Type

Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Reinsurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits & Re-Insurance, Rights & Duties on both Insurer and Insured.

Unit IV: Insurance & Risk Management

Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

Unit V: Regulatory Framework of Insurance

Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA, Composition of IRDA, Duties Powers and Functions of IRDA, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

Course Learning Outcomes: After completing the course, the student shall be able to:

- Understand the Concept of Risk, its types, sources and measurements.
- Learn the Concepts and Principles of Insurance and its operations.
- Develop insights into various types of Insurance
- Examine the Legal aspects of Insurance contract and Actuaries
- Familiarize with the Regulatory Framework of Insurance

Textbook

- ✓ George, E, Rejda, Principles of Risk Management and Insurance. Pearson Education
- ✓ Mishra, M.N. Principles and Practices of Insurance. Sultan Chand & Sons.

Reference Books

- ✓ Vaughan, E.J. and Vaughan, T, Fundamental of Risk and Insurance, Wiley & Sons
- ✓ Black, K & H. D. Skipper, Life and Health Insurance, Pearson Education
- ✓ Crane, F. Insurance Principles and Practices, John Wiley and Sons, New York
- ✓ Hansell, D.S. Elements of Insurance, Macdonald Evans

B.Com. Semester – VI

Elective – III: International Business and Marketing

Paper-6.4: Services and Relationship Marketing (OCB3078)

Objectives: This course aims at enabling the students to learn marketing concepts that help in evolving strategies that meet the unique challenges and opportunities of the services sector. The course also aims at familiarizing the students with the concept and techniques of relationship marketing in different market situations, including international markets.

Unit I- Services Marketing: Trends and developments in service sector; Meaning and nature of services; Distinctive characteristics of services; Classification of services and its marketing

implications; Concept of services marketing; Services marketing trilogy; Services marketing mix; Strateg issues in marketing of services.

Unit II- Assessing Business Opportunity: Analyzing services marketing environment; Segmenting ar targeting the service market; Positioning the service.

Understanding service customers Buying influences and decision-making process; Customer expectation and perceptions; Service quality determinants of service quality.

Unit III- Services Marketing Decisions: Developing services product-New service development, core ar supplementary services, branding; Service pricing decisions- Pricing methods and strategies.; Servic communication- communication mix and factors; Service distribution - through physical and electron channels (E-services), Challenges in distributing services in domestic and international markets; Peop employee role in service delivery, service failure and recovery, matching demand with service capacit; Service process developing service blueprint, self-service technologies;

Unit IV-Customer Relationships: Definition of CRM; Levels of customer relationship; Understandir relationship; Nature of customer relationships; Relationship development process; Attributes ar determinants of relational exchanges; Networking and its significance in marketing. Rise of relationshi marketing.

Unit V- Customer Relationship Marketing (CRM): Customer life cycle and customer lifetime valu Customer acquisition, retention and development; Customer loyalty management; Supplier relationship ERP

Course Outcomes: On successful completion of this course, the student should be able to:

- Develop the understanding of concept of services and how services contribute to a country's economy.
- Know how customers evaluate services and what determines their satisfaction and how to segment and target markets for services and evolve the positioning strategies.
- Understand concept of relationship, its attributes and the process of development of relationship and to understand various perspectives to Customer Relationship management.
- Know the management of customer life-cycle, importance of trust, value and commitment in building relationship.

Textbooks

- Payne, A. (1993). The Essence of Services Marketing. India: Prentice Hall.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2014). Customer Relationship Management: Emerging Concept. India: MCGraw Hill.

Reference Books

- Karunakar, B. (2012). Legends in Marketing: V Kumar: Ten-Volume Set. India: SAGE Publications India Pvt, Limited.
- Mckenna, R. (1993). Relationship Marketing: Successful Strategies for the Age of the Customers. Addison-Wesley Publishing Company.
- Shankar, R. (2002). Services Marketing: The Indian Perspective. New Delhi: Excel.
- Sheth, J. N., & Parvatiyar, A. (2013). Handbook of Relationship Marketing. London, UK: Sage Publications Ltd.

B.Com. Semester – VI

Elective – III: International Business and Marketing

Paper-6.5: International Advertising and Brand Management (OCB3072)

Objectives: The purpose of the course is to expose students to the rigors of advertising and brand management and equip them to be able to manage the advertising and branding activities in the international markets.

Unit I-International Advertising:

Meaning and nature of advertising; Concept of International Advertising, and its importance and nature; International communication model; Integrated international marketing communications; International advertising complexities and issues; Major international advertising decisions and influencing factors.

Unit II-Developing International Advertising Campaign:

Determining international advertising message and copy - Headline, body copy, logo, illustration and layout; Creative styles and advertising appeals; International Media planning –Types of media, media selection and scheduling; Advertising through Internet.

Unit III- Organization and Evaluation of International Advertising Efforts:

In-house arrangements; Using advertising agencies– selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness- Before and after advertising tests and techniques; Complexities and issues.

Unit IV- Brand Creation and Development: Importance of branding; Basic branding concepts- Brand personality, brand image, brand identity, brand equity and brand loyalty. Identifying and selecting brand name; Building brand personality; International Brand positioning and re-launch; Brand extension; Enhancing brand image through sponsorship and event management; Building brands through Internet.

Unit V-Developing International Brands: Local, foreign and global brands; Pre-requisites and process; Country-of-origin effects and global branding; Building Indian brands for global markets.

Course Outcomes: On successful completion of this course, student should be able to:

- Understand the nature and importance of International Advertising and to know how international advertising decisions are undertaken by considering various advertising international objectives, factors, complexities and issues.
- Understand how to develop international advertising campaign.
- Know how advertising effectiveness can be evaluated and to comprehend ethical issues in international advertising.
- Apply basic branding concepts resulting into major branding decisions. Learn ways of brand creation and development.
- Understand how international brands are developed, its pre-requisites and process.

Textbooks

✓ Mooij, M. D. (2010). Global Marketing and Advertising: Understanding Cultural Paradoxes. Sage Publications.

Additional Readings

- ✓ Mackay, A. R. (2005). The Practice of Advertising. New Delhi, India : Elsevier Ltd.
- ✓ Aakar, D. A., Batra, R., & Mayers, J. G. (1992). Advertising Management. Prentice-Hall International.
- ✓ Belch, G., & Blech, M. (2003). Advertising and Promotion: An Integrated Marketing Communication Perspective. <http://lib.dtc.ac.th/ebook/BusinessAdministration/5183.pdf>: The McGraw-Hill.
- ✓ Jones, J. P. (2000). International Advertising: Realities and Myths. London: Sage Publications Inc.
- ✓ Sheth, J. N. (2011). Legends in Marketing: Philip Kotler (Vols. 5, 6, 8). India: Sage Publishing.
- ✓ Upshaw, L. B. (1995). Building Brand Identity: A Strategy for Success in a Hostile Marketplace. Wiley.

B.Com. Semester – VI

Elective – IV: Leadership and Human Resources

Paper –6.4: LEADERSHIP AND TEAM DEVELOPMENT(OCB3074)

B.Com. Semester – VI

Elective – IV: Leadership and Human Resources

Paper –6.5: HUMAN RESOURCE TRAINING AND DEVELOPMENT (OCB3076)

UNIT-I: TRAINING & DEVELOPMENT Training- concept, objectives, need & importance of training, benefits, types of training programme, Training & Education, Training & Development, Training & Development methods, Barriers to effective training, evaluation of training programme-its principles & criteria.

UNIT-II: EXECUTIVE DEVELOPMENT Meaning, definition, features, objectives, importance of executive development, process of executive development, Methods/Techniques of executive development programmes (EDPs), principles of executive development programme, approaches to executive development programme, reasons for failure of executive development programme (EDPs).

UNIT-III: CAREER PLANNING & DEVELOPMENT Career Planning-concept, objectives, need & importance, process of career planning, career planning Vs manpower planning, individual career planning, Pre-requisites for the success of career planning. Career Development-concept, factors affecting career development, stages of career Development, advantages & limitations of career planning & development, career development initiatives (suggestions).

UNIT-IV: HUMAN RESOURCE DEVELOPMENT (HRD) HRD concept, Features, Objectives, scope, need & importance of HRD, Functions of HRD Managers-Instruments (Mechanism) of HRD -new HRD strategies -HRD outcomes.

UNIT-V: ETHICAL ISSUES IN HRM IN NEW MILLENNIUM Concept of Ethics, Ethical issues in employment, ethical issues in HRD, ethical issues in wage & salary administration, importance of ethics, Principles for ethical HR manager, HR ethical issues-Unethical situations- Techniques for Managing Ethics, Difficulties in Ethical Decision Making, Consequences of unethical cultures, ethical issues in HRM: Multinational corporations.

Learning Outcomes:

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

- concept, objectives, need & importance, benefits, types & methods of training
- Meaning, definition, features, objectives, importance, process of executive development,
- Methods/Techniques, principles of executive development programmes (EDPs),
- concept, Features, Objectives, scope, need & importance of HRD, Instruments (Mechanism) of HRD -new HRD strategies -HRD outcomes.
- Ethical issues in HRM

Textbooks Recommended

- ✓ Human Resource Management by Sasmita Samanta & J.P Mahajan (PHI)
- ✓ Human Resource Management by Neeru Kapoor (Cengage)

Suggested Readings:

- ✓ Human Resource Management by Shashi K Gupta and Rosy Joshi (Kalyani publishers)
- ✓ Essentials of Human Resource Management and Industrial Relations by P Subba Rao (Himalaya Publishing House)
- ✓ Human Resource Management by S.S. Khanka (S Chand Publishing)
- ✓ Human Resource Management by Shikha Kapoor (Taxmann publishing private limited)

Bachelor of Business Administration

[B. B. A]

COURSE STRUCTURE & SYLLABUS

BBA (Bachelor of Business Administration)

Program Outcomes (POs)

- Providing educational preparation for a career
- Meeting institutional social responsibilities aligned to the vision and regulations

Program Educational Objectives (PEOs)

- Building a strong foundation in all the key functional areas with contemporary and need-based curriculum with specializations in areas such as Marketing, Finance, Information Technology, Human Resource Management, Operations and International Business
- Fostering strong personal, interpersonal and group communication skills
- Providing academic flexibility to promote knowledge
- Engaging with industry for executive education with industry oriented syllabi
- Developing centers of excellence aligned with emerging areas of knowledge

Program Specific Outcomes (PSOs)

- Business Environment and Domain Knowledge (BEDK)
- Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)
- Social Responsiveness and Ethics (SRE)
- Effective Communication (EC)
- Leadership and Teamwork (LT)

Pedagogy

The pedagogy will include lecture sessions, case discussions and presentations. A course will be covered in 45 sessions of duration 60 minutes each. It will be spread over 4.5 months.

Evaluation

The BBA Program will follow a continuous examination and evaluation system.

The evaluation shall follow the pattern given below:

Theory Component	Marks
Assignment/Quiz	10
Viva/Presentation	15
Mid-Semester	25
End-Semester	50
<i>Total</i>	100

SEMESTER – I

OBM1707: Managerial Written Communication

Introduction

It is crucial to know and be able to apply the basic principles of writing while preparing professional documents. In order to send clear and concise messages, one needs to be aware of the basic structures used in a language, word association, usage, etc. While communicating in English, one must be grammatically correct and at the same time coherent while structuring the ideas.

Intended Learning Outcomes

- To develop a strong foundation in English language
- To develop good vocabulary
- To avoid common errors and develop a sense of word association and correct usage
- To write correctly, clearly and concisely
- To prepare larger compositions such as paragraphs, essays, articles, etc.

Course Contents

- **Language Development:** Identifying the basic distinctions between English Language and the First Language; Fundamental Grammatical Structures and Functions (e.g. parts of speech, sentence types, Verb structures, Subject-Verb Agreement, Tenses, etc)
- **Vocabulary Development:** Extensive Vocabulary Learning, Knowledge of word order, word association and words which often confuse;
- **Aids to correct writing:** Conditionals, Gerunds and Participles, Voice change, Direct Indirect Speech, Common errors, etc.
- **Writing skills:** How to elicit, select, summarize information; note making and précis writing
- **Extended Writing:** Writing coherent paragraphs, articles, essays, etc.
- **Writing Effective Email:** The Dos and Dents of email writing
- **Business Letters and Memos:** The Language and Layouts of Business letters and memorandums

Text book

Title	Author(s)	Publisher	Edition
Oxford Guide to English Grammar	John Seely	OUP	3rd

Reference books

Title	Author(s)	Publisher	Edition
English Grammar in Use	Raymond Murphy	Cambridge publications	7th
High School English Grammar & Composition	Wren, P.C. & Martin, H., S.	Chand Publications	Regular Edition

OBM1401: Business Economics - I

Introduction

To enable students understand the basic concepts of microeconomics, and their influences in the decision-making process of individual consumers, groups of consumers, and firms.

Intended Learning Outcomes

The students can learn the following after completion of the course:

- What are the micro economic indicators for analysis?
- How to do the utility analysis?
- Consumer behavior and utility analysis
- Product pricing determination
- Types of the market and consumer behavior

Course Contents

- **Introduction:** Introduction to Economics, Micro and Macro Economics, Nature and Scope of Micro Economics,
- **Demand Supply and Market Equilibrium:** Demand and Supply Analysis, Determinants of Demand and Supply, Market Equilibrium
- **Elasticity of Demand and Supply:** Price and Income Elasticity of Demand and its Determinants, Cross price elasticity, Elasticity of Supply and its Determinants
- **Theory of Consumer Behavior:** Marginal Utility Analysis, Indifference Curve Theory, Analysis of Consumer Behavior and Consumer Equilibrium
- **Theory of Production:** Factors of Production, Production Function, Laws of Returns- Law of Variable Proportions and Laws of Returns to Scale, Cost Analysis
- **Pricing under different types of competition:** Monopoly, Perfect and Monopolistic competition;

Text Books

Title	Author(s)	Publisher	Edition
Micro Economics	William A. Mceachern & Simrit Kaur	Cengage	Latest
Managerial Economics	Geetika, Piyali Ghosh, Purba Roy Choudhary	McGraw-Hill	Latest

Reference Books

Title	Author(s)	Publisher	Edition
Microeconomics: Theory and applications	D. N. Dwivedi	Pearson	Latest
Principles of Economics	Daviga Vengadaslam & Karunagaran Madhavan	Oxford	Latest

OBM1201: Financial Accounting

Introduction

Any business organization works with a basic objective of earning profit. It may generate profit or make loss. This result should come out without any confusion in relation to the amount. The accounting rules and principles are there to provide a fair and correct result for a given period and the state of condition on a particular day and time. The objective of the course is to sensitize each and every student of the program to understand the importance of accounting for a business and for the businessman. The investors, the government, the banks, the creditors, everyone those who have stake in the business would like to know the performance of the firm or organization. They are equally would like to see that utmost transparency and fairness maintained in relation to the accounting data.

This course will cover the basic principles of accounting, Accounting concepts and conventions, Accounting standard, IFRS(brief introduction), accounting of income, expenses, assets and liabilities, Accounting equation, journal-ledger-trial balance, Cash Book, Bank Reconciliation statement, Final account, Income statement, Balance sheet, Cash flow statement, Reading of Company Financial Statement.

Intended Learning Outcomes

- To understand the basic concepts of accounting
- To know the ways to maintain the accounting books and records
- To understand the way books are closed and year end accounting and financial statements are prepared.
- To internalize nitty-gritties of accounting work.
- To learn the skill to prepare final account and find out the profit of the organisation
- To develop the understanding Company financial statement

Course Contents

- **Unit-I: Accounting process and transaction analysis**
- Accounting information system, financial accounting information and their needs; accounting functions; branches of accounting; basis of accounting; cash basis and accrual basis.
- Financial accounting principles; accounting equation; journal, ledger, preparation of trial balance
- **Unit-II: Cash Book and Bank Reconciliation statement**
- Cash book, Double and Triple column Cash book, Preparation of Bank reconciliation statement, Capital and revenue expenditures and receipts.
- **Unit-III:** Preparation of financial statements of Sole Trade and Partnership Business with adjustments. Opening and closing journal entries.
- **Unit-IV:** Cash flow statement, Operating activities, Financing activities, Investing activities, Companies Annual reports, Income statement and Balance sheet as per Companies Act, 2013 (Only reading of the contents)

Text Book

Title	Author(s)	Publisher	Edition
Financial Accounting For Management	Ramachandran & Kakani	McGraw-Hill	Financial Accounting For Management

Reference Books

Title	Author(s)	Publisher	Edition
Basic Financial Accounting for Management	Paresh Shah	Oxford University Press	Latest
An Introduction to Accounting	S N Maheswari and S K Maheswari,	Vikas	Latest
Modern Accountancy Volume-1	A Mukherjee and M Hanif	TMH	Latest

OBM1705: Psychology

Course Objectives

To familiarize students with the concepts and theories underlying human behavior and broaden their understanding of self and others.

Intended Learning Outcomes

- To learn different perspectives of psychology and the basic concepts.
- To understand the different theories and antecedents of human behavior
- To apply the theories and concepts of psychology to understand everyday life situations and in organizational context.
- To explain human behavior based on the theories and concepts of psychology.
- To critically evaluate a situation/context based on the theories and vice versa.
- To develop/create solutions to social problems based on their learning in psychology.

Course Contents

- **Psychology:** Definition and its Evolution; Structuralism, Functionalism and Behaviorism; key perspectives; Psychology and Diversity; Evolutionary Psychology
- **Biological bases of behavior:** Neurons – basic structure and function; Nervous system; Basic understanding of brain functions; Heredity and Behavior
- **Human Development:** Basic Concepts – Childhood, Adolescence. Adulthood and Aging
- **Sensation and Perception:** Human sensory processes; Absolute threshold, Differential threshold, Subliminal perception, Priming, Sensory adaptation, Signal detection theory. Application of sensory processes in management, Perception and the organizing principles, constancies and illusions

- **Learning:** Classical conditioning; Operant Conditioning; Observational Learning; Application of learning theories in management.
- **Memory:** The Atkinson and Shiffrin Model; Neural networks models; Forgetting; Memory in everyday life
- **Cognition:** Thinking – Basic elements of thought: Concepts, Propositions, Images; Making Decisions; Problem Solving; Language and Thought, Social cognitive models.
- **Emotions:** Nature, Expression and Impact

- **Attitude:** Basic components; attitude formation and change; theory of reasoned action and planned behaviour.
- **Motivation:** Nature; Some Major Perspectives; basic motivations: hunger and aggression.
- **Intelligence:** Nature; Gardener's Theory of Multiple Intelligences; Sternberg's Triarchic Theory; Cattell's Theory of Fluid and Crystallized Intelligence; Emotional Intelligence; Creativity
- **Personality:** The Psychoanalytic Approach; Humanistic Theories; Trait Theories, personality disorders.
- **Health Psychology:** Understanding Health, Stress and Coping, health belief model.

Text Book

Title	Author(s)	Publisher	Edition
Psychology; Indian Subcontinent Edition	Baron, Robert A & Misra, Girishwar	Pearson	Latest

Reference Book

Title	Author(s)	Publisher	Edition
Introduction to Psychology	Morgan, King, Weisz and Schopler	McGraw-Hill	Latest

OBM1601: Business Computing

Course Objectives

To introduce the students to the basics of computer and its importance & application in business management. The course also aims to give them a broad understanding of the different aspects of IT and its applicability. The course deals with the latest concepts of IT and ICT.

Intended Learning Outcomes

- To make students understand and realize how a computer works, the types and operations
- Understanding different types of memory and their usage.
- Understanding of the various data types and operating systems and their operations
- Understand the concept of scheduling and able to analyze scheduling algorithms.
- Understand the concept of e-Business and apply them on real time scenarios
- Understand the importance of cyber security and control and risks
- Analyze different forms of digital payment and their applicability

Course Contents

- **Computer:** History, Generations, Classification, Importance, Characteristics, Operating Systems, Operations
- **Memory** – Types, Internal and external, Components and Configuration
- **Operating Systems and Flow** – Requirement, Working, classification, types of software's, Types of PL, Algorithm and Flow charts

- **Process and Scheduling** – Process states and flow, PCB, Scheduling algorithms
- **Databases** – Types, ACID, Transactions and operations
- **Internet:** World Wide Web & Electronic Mail
- **E Business** – Introduction, Business models and Revenue models
- **Cyber Security:** Computer Security, Internet Security
- **Digital Payment** – types, need and threat

Text Book:

Title	Author(s)	Publisher	Edition
Computer Application in Business	Sudalaimuthu, S & Anthony Raj	Himalaya	2 nd

Reference Books:

Title	Author(s)	Publisher	Edition
Computer Fundamentals	Goel, A	Pearson	Latest
Fundamentals of IT	Deepak Bharihoke		
By Understanding Computers: Today and Tomorrow	D. Morrley; C S Parker		

OBM1703: Basic Mathematics

Course Objectives

To equip students with a broad based knowledge of mathematics with emphasis on business applications

Intended Learning Outcomes

- To demonstrate mastery of mathematical concepts that are foundational in business mathematics, including functions and their mappings, linear systems and their solutions, and their applications.
- To apply the principles of simple interest and compound interest to solve relevant problems in financial applications such as annuities, loans and mortgages, bonds and sinking funds, and investment decisions.
- To use mathematical ideas to model real-world problems. Be able to communicate mathematical ideas with others.
- To understand fundamentals of mathematical in the real world applications as well as other related subjects.

Course Contents

- **Number Systems:** Elementary Ideas on Number Systems
- **Interest and Annuities:** Simple and Compound Interests, Discount and Annuities
- **Elements of Algebra:** Solving Simultaneous Equations and Quadratic Equations, Progression (AP, GP, HP).
- **Set Theory:** Basic concepts, types, operations on sets, Venn Diagrams
- **Matrices and Determinants:** Algebraic Operations on Matrices and Determinants;
- **Functions and Relations:** Terminologies, Types, Graphical / geometric representation of functions
- **Differential and Integral Calculus:** Limits and continuity, Differentiation & integration (elementary knowledge only, trigonometric functions to be excluded), Maxima and minima.
- **Theory of Indices and Logarithms**

Text Book:

Title	Author(s)	Publisher	Edition
Business Mathematics	M. Wilson	Himalaya	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Business Mathematics	Rajagopalan & Sattanathan	McGraw- Hill	Latest
Business Mathematics	D R Agarwal	Vrinda	Latest

SEMESTER – II

OBM1707: Managerial Oral Communication [Sessional]

Introduction

Competencies in Oral English is the need of the hour. One should have exposure to public speaking and through numerous practice sessions one has to continuously improve one's speaking skill. Speaking clearly, correctly and confidently is desirable at the workplace and beyond.

Intended Learning Outcomes

- To develop a strong foundation in the Phonetics of English language (sounds of English).
- To avoid common errors in Pronunciation
- To generate ideas on a given topic and structure those ideas
- To speak correctly, clearly and concisely.
- To maintain required loudness and clarity while speaking at Virtual platforms.

Course Contents

- **Language Development:** Identifying problem sounds: the basic distinctions between sounds of English and those in the First Language; Fundamentals of English Phonetics (e.g. Pure vowels, Diphthongs, Fricatives, Stop consonants, Gliding consonants, Nasal consonants, etc.)
- **Vocabulary Development:** Converting Word power into Vocabulary through practice;
- **Aids to correct speaking: Watching grammar in use,** recording speeches, checking pronunciation errors and other flaws in delivery
- **Public Speaking skills:** The four basic speech delivery techniques; techniques of generating and structuring ideas; JAMs, Turncoats, Solo and Group presentations
- **Importance Non-Verbal Dimensions:** Kinesics, Proxemics and Paralanguage
- **Virtual Oral Communication:** Panel Discussions: Role of a moderator; role of a panelist, Facing Virtual Interviews; Launching YouTube Channel and uploading videos

Text Book:

Title	Author(s)	Publisher	Edition
Speaking Effectively: Developing Speaking Skills for Business English	Jeremy Comfort, Pamela Rogerson, et al	CUP	Indian Edition

Reference Books:

Title	Author(s)	Publisher	Edition
Better English Pronunciation	J. D. O'Conner	CUP	Cambridge Low-price edition
The Art of Public Speaking	Dale Carnegie & J. Bergesenwein	General Press	1st
TED Talks: The official TED guide to public speaking: Tips and tricks for giving unforgettable speeches and presentations	Chris Anderson	Nicholas Brealey Publishing	1st

OBM1702: Business Statistics –I

Course Objectives

To introduce students to the principles of statistics and its applications in business management

Intended Learning Outcome

- To develop the students ability to deal with numerical and quantitative issues in business.
- To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To have a proper understanding of Statistical applications in Economics and Management.
- To summarize and analyze statistical data to solve practical business related problems.
- To interpret the relevance of statistical findings for business problem solving and decision making.

Course Contents

- **Introduction to Statistics:** Classification of Data, Presentation of Data: Graphic & Tabulation.
- **Measures of Central Tendency:** Mean, Median, Arithmetic, Geometric and Harmonic mean, Quartiles, Deciles, and Percentiles.
- **Measures of Dispersion:** Range, Mean dev., Quartile Dev, Standard dev, Variance, co-variance. Measures of skewness, Concepts of kurtosis;
- **Probability:** Theory, Laws and Applications, Conditional Probability, Inverse probability (Applications of Bayes' theorem) Sampling Methods & Sampling Distribution,

Text Book:

Title	Author(s)	Publisher	Edition
Fundamentals of Statistics	S.C Gupta	Himalaya	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Business Statistics	G.C. Beri	McGraw-Hill	Latest
Business Statistics: A first course by Levine	D.M. and Krehbiel Timothy C	Pearson	Latest

OBM1402: Business Economics - II

Course Objectives

To develop an understanding on various macroeconomic concepts and application of those concepts in the process of business decision making in macroeconomic environment.

Intended Learning Outcomes

Students can learn the following:

- What are the macroeconomic indicators for analysis?
- How to measure the economic indicators?
- How to analyze the monetary policy?
- Importance of fiscal and monetary policy

Course Contents

- **Introduction to Macroeconomics:** Nature and Scope of Macroeconomic study, Output and expenditure flows in a simple economy, Macroeconomic variables
- **Measuring Economic Activity:** Measuring National Income, Aggregate Demand and Aggregate Supply,
- **Macro Market Analysis:** Income and Employment, Keynes Approach, Consumption function, Investment function, Relationship between Saving and Consumption, Investment and Growth.
- **Equilibrium of real and monetary sectors:** The demand for money and supply of money, IS-LM Model and Analysis, Equilibrium of IS-LM curve, Money, Interest and Inflation;
- **International Linkages:** Balance of Payment, Balance of Trade and Exchange Rate Adjustment.
- **Macroeconomic Policy:** Fiscal Policy and Monetary Policy.

Text Book:

Title	Author(s)	Publisher	Edition
Macro Economic Theory & Policy	D N Dwivedi	McGraw-Hill	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Business Economics	Ahuja, H L., S Chand & Co.		Latest
Business Economics	Bhatia, Puneet	Taxmann	Latest

OBM1202: Cost & Management Accounting

Introduction

The cost and management accounting is a subject intended to acquaint students with cost accounting concepts and its application in managerial decision makings. This course will train the students with tools and techniques of cost accounting. It covers basic cost concepts, preparation of cost sheet, collection of direct (Material and labour) and indirect cost (overhead distribution and absorption). It teaches the students to use the cost data for various short term operation decision making. After the completing the course the students will be able to use cost information for various decision making and also able to control cost.

Intended Learning Outcomes

- To develop the understanding of basic cost concepts
- To collect and identify the cost with cost object
- To calculate and estimate the cost of product using different costing methods
- To analyze the costing information for decision making
- To develop the skill to control cost
- To apply the concept in various day to day as well as long term decision dilemmas.

Course Contents

- **Unit-1: Cost Accounting Scope:** Introduction to cost Accounting: Meaning, concept, scope, objectives, principles, importance, limitations of cost accounting, methods and techniques of costing, cost concepts, Cost sheet, job costing.
- **Unit-II: Material Management and control:** Accounting for material: concept and technique of accounting for material, methods of pricing of materials issues- FIFO, LIFO, Weighted, Simple Average, Techniques of material control- level setting, Economic Order Quantity, ABC Analysis and Perpetual inventory system.
- **Unit-III: Labour and Overhead management and control :** Accounting for labour cost, control procedure, labour turnover, idle time, overtime, methods of wage payment and the incentive schemes- Halsey, Rowan, Taylor's differential piece rate, Emerson's plan.
 - Overhead allocation, reapportionment, absorption, treatment of under and over absorption of overhead
- **Unit-IV: Activity based costing and process costing:** Activity based costing, cost pool and cost driver, process costing and accounting treatment of normal loss, abnormal loss, and abnormal gain
- **Unit-V: Marginal Costing and Budget:** Marginal Costing, cost-volume-profit analysis, break-even point analysis, Types of Budget, preparation of sales, purchase, material and cash budget.

Text Book:

Title	Author(s)	Publisher	Edition
Cost Accounting	Jain and Narang	Kalyani Publisher	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Cost Accounting	Jawahar Lal & Seema Srivastav	Mcgraw Hill	Latest
Cost Accounting Principles and Practice,	M N Arora,	Vikas	Latest
Students guide to Cost and Management Accounting	Ravi M Kishore	Taxman	Latest

OBM1706: Principles & Practices of Management

Introduction

A principle is a fundamental truth, or what is believed to be truth at a given time. A theory is a systematic grouping of inter-related principles. It ties together, as it were, individual principles to give a meaningful framework of scientific knowledge. Management theory can be explained by looking at management as a process of decision making governing the actions of people, in allocating resources to the fulfillment of known objectives, and with optimum effect. All the essential features of the notion of management are contained in this statement of theory, as also are all the factors that contribute to successful management practice. The aim of this course is to provide students with a detailed understanding of the associated principles and theory.

Intended Learning Outcomes

- To understand the evolution of management thoughts, management processes management functions and management skills.
- To apply the learned concepts
- To analyze business contexts
- To evaluate generated alternatives
- To create perspectives for business contexts

Course Contents

- **Evolution of management thought:** Universal process approach - Henri Fayol; Operational approach - Frederick W. Taylor; Quality improvement ideas from W. Edwards Deming and others; Human relations movement; Open-system thinking to management; Contingency perspective, Management by best seller
- **Management processes:** Changing environment, achieving organization objectives, working with and through others, getting the most out of limited resources, balancing efficiency and effectiveness.
- **Management functions:** Planning, decision making, organizing, staffing, communicating, motivating, leading and controlling.
- **Management skills:** Technical skills, team-building skills and drive.
- **Acquiring the ability to manage:** Theory → acquiring the ability to manage ← Practice.

Text Book:

Title	Author(s)	Publisher	Edition
Principles of Management	NiruVasisth	Taxmann	4th

Reference Books:

Title	Author(s)	Publisher	Edition
Practice of Management by, BH	Peter Drucker	Harper Business	Reissue edition (3 October 2006)
Principles of Management by	Hill, & McShane	McGraw-Hill	McGraw Hill Education (1 July 2017)
Essential Management of	Harold Koontz & Heinz Weihrich	McGraw Hill Education	9 th , 2012
Management	Robert Kreitner	Biztantra	2008

OBM1302: Marketing Management-I

Course Objective

The course would provide an understanding of the basic concepts, philosophies, processes and techniques of managing marketing operations of the organization with a greater emphasis on the process of value creation for customers.

Intended Learning Outcomes

- To define Marketing, Markets and their types and Understand the core concepts of marketing
- To understand and apply the strategic frameworks in developing a marketing plan
- To understand consumer buying behavior and the theories Application of Consumer behavior in real life marketing and using analytics to uncover such behaviors
- To apply Segmentation and Targeting to craft the marketing positioning

Course Contents

- **Introduction to Marketing:** Why Marketing? Objectives and Definitions of marketing, Orientations to the market – Concepts, , Fundamental Marketing concepts: Needs, Wants, Demand, and other essential fundamental concepts, The Marketing Mix elements, Decision making – SWOT and BCG matrix
- **Marketing Environment:** Macro Environment - components, Micro Environment – components, Differences between the two. Importance of environment scanning.
- **Consumer Buying Behavior:** Consumer decision Processes - What Influences Consumer Behavior? Key Psychological Processes, Buying roles, Consumer decision making Process, Business Market vs. Consumer Market, Stages in Buying Process
- **Introduction to Marketing Research:** Why Marketing Research? Types of MR, Quantitative and qualitative, The Marketing Research process
- **Segmentation, Targeting, Positioning:** Levels of Segmentation, Basis for Segmentation and methods, Segmentation Criteria and evaluation of Segments, Selection of Target Segment, Product differentiation, Differentiation strategies, Positioning stances, positioning strategies
- **Contemporary Issues in Marketing:** New trends in marketing, Consumerism, Rural Marketing, Social Marketing, Digital Marketing, Green Marketing

Text Book:

Title	Author(s)	Publisher	Edition
Principles of Marketing	Kotler, Armstrong, Agnihotri, and Haque	Pearson	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
M M – A South Asian Perspective	Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, Mithileshwar, Jha	Pearson	Latest
Marketing	Paul Bains, Chirs Fill, Kelly Page & Piyush K. Sinha	Oxford University Press	Latest

SEMESTER – III

OBM2701: Functional English

Area(s) of concentration: Technical Communication

Introduction

It is important to make use of technical applications while delivering professional messages in English. Various Computer Applications can be used to make written drafts and oral presentations more effective in a particular business context

Intended Learning Outcomes

- To be competent in using MSWord, MSPowerpoint and MSSway
- To be competent in using applications like Canva, Prezi, MSWhiteboard
- To design posters, brochures, visiting cards, certificates, etc.
- To write the content of posters, brochures, visiting cards, certificates, etc. in correct English and accepted formats.
- To write project proposals, research papers and Project reports.

Course Contents

- **Introduction Business Communication:** Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Significance of Audience Analysis.
- **Effective Reading:** Understanding business-related correspondences; Comprehension of factual material; Interpreting Visual Information: Tables, Graphs, Charts; Speed Reading
- **Listening:** Business-related Conversations; Exercises, Effective Listening: Principles of effective listening; Factors affecting listening exercises
- **MSOffice Applications:** MSWord, MS Powerpoint, MS Sway
- **Useful Technical Applications:** Canva, Prezi, MS Whiteboard
- **Drafting:** The Language and style of professional documents: Agenda, Minutes, Posters, Brochures, Visiting Cards, Certificates, etc.
- **Writing reports and proposals:** Project Proposal, research papers, internship reports, Sales Reports, etc.

Text Book:

Title	Author(s)	Publisher	Edition
Basic Business Communication	Lesikar and Flatley	Tata McGraw-Hill	11th

Reference Books:

Title	Author(s)	Publisher	Edition
Contemporary Business Communication	Scot Ober	Biztantra	7th

OBM2201: Financial Management-I

Introduction

Financial management I is an introductory course in finance area. This course includes the basic concepts of finance like the first principles, financial environment, time value of money, risk and return, investment evaluation estimated, etc. The other topics are covered in Financial Management II in the next semester.

Intended Learning Outcomes

On completion of this course, the students should develop an understanding of:

- How first principles of finance works?
- What is the overview of the financial environment?
- What is the worth of time value of money in financial decision making?
- What is the risk and return perspective in finance?
- The basic understanding of the long term investment evaluation techniques.
- The importance of leverage in finance.

Course Contents

- **Introduction to Finance and Financial Management:** Financial management functions; role of a CFO, Wealth Vs Profit maximization principles; agency theory.
- **Financial System:** Overview of Indian Financial System – Financial Intermediaries, Financial Markets, Financial Instruments and Regulators of the Financial System.
- **Time value of money:** Importance of Time value of money in financial decision making; Present value, Future value, Annuity estimations using excel; Loan amortization using excel.
- **Risk and Return:** Concept of Risk and Return; Measurement of historical and expected return; Measurement of risk; Portfolio risk and return.
- **Long-term Investment Decision:** Capital budgeting concepts; Methods of investment evaluation – NPV, IRR, BCR and other methods.
- **Cost of Capital Estimation:** Cost of capital concepts; measurement of component costs, cost of capital – WACC estimation
- **Leverage:** Operating and Financial leverage; Combined leverage; EBIT – EPS relationship

Text Book:

Title	Author(s)	Publisher	Edition
Essentials of Financial Management	I M Pandey	Vikas	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Corporate Finance: Theory and Practice	Damodaran	Wiley	Latest
Principles of Corporate Finance	Brealey, Myers and Allan	McGraw Hill	Latest
Fundamentals of Financial Management	Dr. R P Rustagi	Taxmann	Latest

OBM2703: Business Statistics-II

Course Objectives

To familiarize students with statistical analysis methods and its application in business decision-making

Intended Learning Outcomes

- To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To have a proper understanding of Statistical applications in Economics and Management.
- To summarize and analyze statistical data to solve practical business related problems.
- To interpret the relevance of statistical findings for business problem solving and decision making.
- To apply technology to statistical analysis and problem solving.
- To frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.

Course Contents

- **Statistical distributions:** Binomial, Poisson, Normal distribution, Central Limit Theorem
- **Estimation:** Introduction, Point Estimates, Interval Estimates, Confidence Intervals confidence interval,
- **Concepts of Testing Hypothesis:** Type-I and type-II error, t-test, large sample (z) test; Chi-square Distribution,
- **Correlation and Regression Analysis:** Correlation and Causation, Types of Correlation, Simple Correlation and Regression Analysis, Correlation vs. Regression
- **Others:** Analysis of Variance, Non-parametric tests, Elements Decision Theory

Text Book:

Title	Author(s)	Publisher	Edition
Business Statistics	J. K Sharma	Vikas	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Statistics for Management	T N Srivastava	TMH	Latest
Statistics	P.N. Arora & S Arora, S Chand		Latest

OBM2401: Indian Economic Analysis

Course Objectives

To develop an in-depth understanding of Indian economy and its different facets

Intended Learning Outcomes

After completion of the course, students can comprehend the following:

- What are the economic indicators for evaluation?
- How the economic reforms work?
- What are the economic policies for growth?
- How the sectoral performances are analyzed?

Course Contents

- **Introduction to Indian Economy**-Growth and Development, economic performance indicators with latest figures, nature of Indian economy in compared to other developed and developing economies
- **Key Issues in Different Sectors:** Issues in Indian Agriculture, Industrial development in India, Role of Services sector in India's growth. Performance of different sectors in the economy in last decade
- **India's foreign trade:** trade policy of India; major trade partners, Value, Composition and direction, Managing India's Balance of Payments,
- **Policy Instruments:** economic and monetary policies in India- Union Budget as an instrument of Fiscal Policy, Role of RBI and instruments of Monetary Control in India, Monetary Policy and Inflation in India
- **Economic reforms experience:** liberalization & globalization impact on Indian economy, other latest reform measures taken for better economic performance

Text Book:

Title	Author(s)	Publisher	Edition
Indian Economic Analysis	Mishra & Puri	Himalaya	Latest

Reference Book:

Title	Author(s)	Publisher	Edition
Indian Economic Analysis	Dutta & Sundaram	S.Chand	Latest

OBM2301: Marketing Management-II

Course Objectives

A take-off from Marketing Management-I, the course develops concepts and skills necessary for marketing decision-making and illustrates how various decision-making tools apply to actual business situations. The course will provide ample illustrations and demonstrations of concepts through suitable examples and experiments within the class. It will enable students to understand the vital elements which constitute an effective and powerful marketing strategy.

Intended Learning Outcomes

- To understand the concept of Customer Relationship Management, Customer Lifetime Value
- To understand Marketing Mix and be able to design appropriate marketing mix
- To create appropriate pricing by applying pricing models
- To evaluate the use of different channels of distribution by existing businesses
- To create guidelines for advertising and communication
- To craft persuasive copy with compelling graphics for advertisements
- To explain concepts of Brand Strategy, Brand Equity and Brand Management and to detail various competitive strategies

Course Contents

- **Product Management:** Concept of product, types of product, product classifications, levels of product, Product Mix, Product Life Cycle and its management, New Product Development
- **Designing and Managing Services:** Concept and Importance of service, Difference between service and goods, Assessment, Evaluation of services, Components of Service quality, Gap Model, Types of services, Product strategies for services, Service mix, Relationship Marketing, Internal marketing
- **Brand Management:** What is a brand, role and functions of brand, Value Proposition, Brand positioning, Concept of Brand Equity, Brand strategies
- **Pricing:** Consumer Psychology and Pricing, bases for pricing, Pricing Objectives, Pricing methods
- **Distribution Channels and Value Networks:** What are distribution channels, What are Value Networks, Channel Management, role and function of channel members, Channel Conflict, Channel Integration
- **Retailing and Wholesaling:** Retailing and Wholesaling, differentiation and importance of both, formats for retail
- **Promotion Mix and Marketing Communications:** What is marketing communications, Tools of Communication, Optimization of Promotion Mix, Integrated Marketing Communications
- **Competitive Marketing Strategy:** Competitive Forces, Identifying Competitors, Analyzing competitors and Building effective Marketing strategies

Text Book:

Title	Author(s)	Publisher	Edition
Principles of Marketing	Philip Kotler, Gary Armstrong, Prafulla Agnihotri	Pearson	17 th

Reference Books:

Title	Author(s)	Publisher	Edition
Marketing Management – A South Asian Perspective	Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, Mithileshwar, Jha	Pearson	Latest
Essentials of Marketing	Paul Bains, Chirs Fill, Kelly Page & Piyush K. Sinha	Oxford	Latest

OBM2101: Organizational Behavior

Course Objectives

Developing and shaping students' knowledge and understanding to deal with human problems of management. Making students appreciate and understand the process of group formation, dynamics, functions, and its effective management. Making the students know the basic concepts of negotiations, organization structure and culture. At the same time, they should know the basic concepts of organizational power, politics and impact of communication.

Intended Learning Outcomes

After completion of the course, a student will be able to:

- Analyze and understand the various theories of Organizational behavior and their effective application in the work sphere.
- Understand Individual and the group dynamics at the micro and macro level.
- Utilize most effectively the basic concept of organizational power and politics.
- Use communication tools to achieve power presence.

Course Contents

- **Introduction to OB:** Nature and Scope of OB, Evolution and importance, Theoretical Framework and Model of OB
- **Foundations of individual behavior-** Values, attitudes and job satisfaction; Personality and emotions; Perception and individual decision making.
- **Group Dynamics:** Evolution and importance of OB Theories in understanding Group behavior at work; Understanding work teams; Motivation; Understanding group formation and group behavior; Group and Organizational decision making; Organizational communications; Leadership.
- **Organizational Power and Politics:** Nature of organizational politics, Introduction to Power Authority and Influence, Negotiation Process
- **Organizational Culture and Change:** Resistance to Change, Managing and Implementing Change
- **Organizational Conflict:** Types and Stages of Conflict, Management of Conflict
- **Organization Structure & Design:** Emerging Organizational Dynamics.

Text Book:

Title	Author(s)	Publisher	Edition
Essentials of Organizational Behavior	Stephen P. Robbins	Pearson	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Organizational Behavior	Uma Sekharan	McGraw-Hill	Latest

SEMESTER – IV

OBM2708: Literary and Creative English

Area(s) of concentration: Literature

Introduction

A study in literary and creative English is designed to get you reading books, analyzing theories, critiquing prose and verse, and taking a more critical look at the signs and words surrounding us every day. The aim is to get students thinking creatively and analytically about the English language. As literature is an art or artistic creation that uses means of expression through language, it encourages exploration of the interrelations of literature with other kinds of cultural objects, such as films, digital media and the visual arts.

Apart from advanced knowledge of literary studies, students will expand their creativity and communication skills. The study of literature provides general knowledge in many fields of interest, enabling analytical thinking of students and developing their ability to make solid arguments on any given subject.

Intended Learning Outcomes

- To retrieve, recognize and recall relevant knowledge of literary English.
- To construct meaning from oral, written, and graphic messages through interpreting, exemplifying, classifying, summarizing, inferring, comparing and explaining
- To use the basic tenets of literary and creative English in speaking and writing contemporary and communicative English
- To evaluate and make judgments based on criteria and standards through checking and critiquing
- To put elements together to form a coherent or functional idea and present it before an audience

Course Contents

- An Astrologer's Day: Introduction to the author; plot; characters; appreciation and critical analysis
- Araby: Introduction to the author; plot; characters; appreciation and critical analysis
- The Necklace: Introduction to the author; plot; characters; appreciation and critical analysis
- Manihara: Introduction to the author; plot; characters; appreciation and critical analysis
- Steve Jobs: recalling relevant knowledge: Introduction to the author; appreciation and critical analysis
- Small Giants: Companies that choose to be great instead of big: Introduction to the author; appreciation and critical analysis

Text Books:

Title	Author(s)	Publisher	Edition
Steve Jobs: The Exclusive Biography	Walter Isaacson	Simon & Schuster	24 October 2011
Small Giants: Companies that choose to be great instead of big	Bo Burlingham	Portfolio	Updated edition (27 March 2007)

Soft copies of the following short stories will be provided through the intranet:

1. An Astrologer's Day by R K Narayan
 2. Araby by James Joyce
 3. The Necklace by Guy de Maupassant
- Manihara by Rabindranath Tagore

Reference Books:

Title	Author(s)	Publisher	Edition
100 World's Greatest Short Stories: Collectable Edition	Various	Fingerprint! Publishing	1 February 2019
India's Greatest Short Stories	Various	Grapevine India	10 September 2018

OBM2704: Business Law

Introduction

Law is a fundamental part of business and business has always been intertwined with the law and legal regulations. Business Law governs the world of commerce. Business Law aims to actualize good governance and protect the interests of the stakeholders and the beneficiaries of law. For management students' specific laws have been identified to familiarize the students with the statutory provisions of the law; the governing principles; art of interpretations to enhance their decision-making capabilities. Business students who study the interaction of law and business can anticipate the legal needs of their companies and comprehend how laws and regulations can impact businesses in both positive and negative ways.

Intended Learning Outcomes

- The general Introduction on law is expected to familiarize the students about the significance of Indian legal mechanism and its applied aspects
- The overview of Laws of contract will appraise the basic governing principles and interpretations of contractual terms.
- The Law relating to sale of goods are expected to define the legal relationship between Buyer and Seller as well as other stakeholders.
- Laws relating to Negotiable Instruments will apprise Inland Instruments, Foreign Instruments, Bank and Finance companies.
- Indian Partnership Act is expected to orient the students regarding legal relationship between the partners of contract, their rights and liabilities as well as sharing of profits of business and trade.
- Company Law will familiarize the students regarding formation, management and rights and liabilities of shareholders and the role of the Government as a beneficial intervener.

Course Contents

- **Law:** Meaning of law, its significance and relevance to modern civilized society; sources of law.
- **Laws relating to Contract- An Overview:** Contract – meaning; essentials of a valid contract; nature of contract; performance of contract; termination and discharge of contract; indemnity and guarantee; bailment and pledge; law of agency.
- **Law relating to sale of goods- An Overview:** Essentials of a contract of sale; sale distinguished from agreement to sell, bailment, contract for work and labour and hire –purchase ; conditions and warranties; transfer of title by non-owners ; doctrine of caveat emptor; performance of the contract of sale; unpaid seller- his rights against the goods and the buyer.

- **Laws relating to Negotiable Instruments- An Overview:** Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable instruments ;parties to a negotiable instrument- duties, rights , liabilities and discharge; material alternation; crossing of cheques; payment and collection of cheques and demand drafts ; presumption of law as to negotiable instruments.
- **Laws relating to Partnership- An Overview:** Nature of partnership and certain similar organization- co-ownership, Joint Hindu Family; partnership deed; rights and liabilities of partners including those of newly admitted partners, retiring and deceased partners; implied authority of partners and its scope; registration of firms; dissolution of firms and of partnership.
- **Elements of Company Law-** Meaning and nature of company; promotion and incorporation of a company; familiarization with the concept of Board of Directors, shareholders and company meetings; Company Secretary.

Text Book:

Title	Author(s)	Publisher	Edition
Business Law	P.C. Tulsian& Bharat Tulsian	McGraw-Hill Education	4 th Edition, 2020

Reference Books:

Title	Author(s)	Publisher	Edition
Taxmann's Business Laws	Sushma Arora	Taxmann Publications Private Limited. India	6th Edition 20-21
Legal Aspects of Business	Rashmi Aggarwal and Rajinder Kaur	Pearson Education, India	2020
Elements of Mercantile Law	N. D Kapoor	Sultan Chand & Sons	38 th Edition, 2020
Business Law	D. Chandra Bose	PHI	2 nd Edition,2019

OBM2202: Financial Management-II

Introduction

Financial Management II is an extension of Financial Management I course. This course includes the Financing principles, Working capital management principles, Dividend decision principles and other contemporary topics related to finance area in the corporate context.

Intended Learning Outcomes

On completion of this course, the students should have an understanding of:

- What are the different aspects of working capital management?
- What are the different short and long term financing options available?
- How firm decides between debt and equity?
- How firm decides dividend payments?
- What are the emerging areas in finance?

Course Contents

- **Long Term Investment Decision:** Capital budgeting and risk analysis- methods of risk analysis including simulation, sensitive and decision tree, NPV-IRR comparison
- **Financing Decision:** Capital Structure Decision; Theories in Capital Structure, sources of long term financing, cost of capital and financing, investment and financing decision linkage
- **Dividend Decision:** Types of Dividends- stock split, bonus issues, dividend policies of the companies, dividend policy theories
- **Working Capital Management:** Working Capital Concepts, Operating Cycle, Estimation of working capital; Analysis of Firms based on Working capital; inventory, receivable, payable and cash management techniques
- **Working capital financing:** Sources of Short-term Financing- trade credit, cash credit, and other short term bank credit including factoring, Commercial paper and others.
- **Other Contemporary Topics in Financial Management:** Merger and acquisition, sustainability and financial management practices and other developments

Text Book:

Title	Author(s)	Publisher	Edition
Essentials of Financial Management	I M Pandey	Vikas	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Corporate Finance: Theory and Practice Management	Damodaran	Wiley	Latest
Principles of Corporate Finance	Brealey, Myers and Allan	McGraw Hill	Latest
Fundamentals of Financial Management	Dr. R P Rustagi	Taxmann	Latest

OBM2602: Introduction to Management Information System

Course Objectives

To provide hands on experience to students in using computers for data organization and addressing business needs

Intended Learning Outcomes

- To understand application of various IS in business domains
- To understand tactical usage of IS in particular
- To understand application of Integrated enterprise systems

Course Contents

- **The Information Age:** Purpose of IS, Types of IS, IS in Business function, Career in IS
- **Strategic Uses of Information Systems:** Jet Blue Success Story and Ford on the Web Failure story Summary:
- **Business Function & Supply Chains:** Effectiveness and efficiency, Accounting, Finance, Engineering, SCM, CRM, ERP
- **IT in Business:** Business Hardware, Business software, Business Networks and Telecommunications, Business Data Bases
- **Types of IS:** TPS, MIS, EIS and ERP, Web Enabled Commerce, Challenges of Global, SDLC, Case Study and Test on Indian IS Cases, Open Sources, Outsourcing Basics. Expert System and DSS
- **Risk Management, Security and Disaster Recovery**

Text Book:

Title	Author(s)	Publisher	Edition
Management Information Systems	Effy Oz	Cengage	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Management Information Systems	C S V Murthy	Himalaya	Latest
Management Information Systems	Laudon and Laudon	Pearson	Latest

OBM2706: Business Research Methodology

Course Objectives

To enable students understand the basic techniques and tools of business research and its application in business decision making

Intended Learning Outcomes

- To learn and comprehend the nature, concept and scope of Business Research: definition, scope, limitation & types, objectives, research process, and application of business research
- To be well acquainted with research design-types, primary & secondary methods, collection of data, primary data and its sources, secondary data and its sources
- To be well acquainted with measurement & scaling, designing a questionnaire, scaling, population and sample, types of sampling techniques, and sampling theory of estimation.
- To be able to understand and gain practical knowledge about data analysis, interpretation of result, data Preparation, tabulation, coding, and editing, report writing and presentation.

Course Contents

- **Nature and Scope of Business Research:** Definition, Scope, Limitation & Types, Objectives, Research Process, Application of Business Research
- **Research Design:** Types, Primary & Secondary Methods
- **Collection of Data:** Primary Data and Its sources, Secondary Data and Its sources
- **Measurement & Scaling:** Designing a Questionnaire, Scaling: meaning of scaling, important scaling techniques, Population and Sample, Types of Sampling Techniques, Sampling Theory of Estimation.
- **Data Analysis:** Hypothesis testing, Type I & Type II error, Descriptive statistics, frequency analysis, Z test, t test, Chi square test, correlation, regression etc. Use of SPSS /related software for data analysis.
- **Communicating the Research:** Data Preparation, Tabulation, Coding, and Editing. Report Writing and Presentation.

Text Book:

Title	Author(s)	Publisher	Edition
Business Research Methods	Zikmund	Cengage	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Research Methodology	Prashant Sarangi	Taxmann	Latest
Research Methodology: Methods and Techniques	C. R. Kothari		Latest
Business Research Methods	Donald R. Cooper		Latest

OBM2102: Human Resource Management

Course Objectives

The role of HR manager today is no more limited to service functions like recruiting, payroll and benefits. Today, HR managers play a major role in strategic decision making and are evolving as business partners. At the same time, Human Resource Management is no more limited to only HR personnel. Rather, every manager needs to work on it along with the HR department. Managers who are good at HRM can use their workforce in a more efficient and effective manner to gain competitive advantage for their organizations.

The course aims to equip students with the tools and practices of HRM and help them appreciate the change they can affect in an organization by managing people in the best possible manner. It also aims at providing an overview of the current people challenges that organizations/ managers are facing today.

Intended Learning Outcomes

The programme intends to provide the students with basics and application of Human Resource management. It will help to understand how the human assets are being put to use in the service of organizational objectives and will help the students to recognize the manager's changing role, and it will emphasize the real-time HR challenges and the HRM strategies used to address them.

By the end of this course, the following learning outcomes are expected:

- Students should be well acquainted with basic concepts HRM and the important functions, role of strategy in HRM, need of manpower planning/ HR planning etc.
- Students should be well acquainted with basic tools and techniques of HRM like job evaluation, assessment center, competency mapping etc.
- Students should be able to relate to the basic HR functions and processes like Recruitment, training, performance management, career and succession planning etc.
- Students should be able to understand the role of HR in today's corporate world, challenges and how to address them while well-guarding employee sensitivities and importance of HR analytics.

Course Contents

- **Introduction to HRM:** Nature and Scope of HRM, Importance of HRM, Evolution of HRM, Objectives & Challenges of HRM, Different models of HRM
- **Human Resource Planning:** Process of Human Resource planning, Forecasting Demand and Supply, Job Design and Analysis, HRIS
- **Recruitment & Selection:** Internal and External sources of Recruitment, Steps in Placement and Selection Process, Selection test and Interview, Orientation Program

- **Training and Development:** Training and Development Approaches, Steps to Training & Development, Difference between Training & Development, Steps to Training & Development, Career Planning, Assessment Centre
- **Compensation Management:** Methods of Job Evaluation, Components of Pay Structure, Factors influencing Compensation levels, compa-ratio and pay-adjustment matrix, Incentives, Profit Sharing, ESOPs, Benefits – Safety, Health, Retirement etc., calculation of variable pay
- **Performance Management:** Performance management – concepts and process, goal setting, rating methods and rater errors, feedback – giving and receiving, potential appraisal through competency frameworks and assessment centres
- **Labour Relations:** Trade Unionism, Collective Bargaining, Grievance handling.
- **HR Analytics:** HR analytics - concept, need, types of analytics, Basic application in HR areas.

Text Book:

Title	Author(s)	Publisher	Edition
Human Resource Management	Seema Sanghi	Vikas	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Principles of Human Resource Management	Snell and Bohlander	Cengage	Latest
Human Resource Management – Text and cases	Pande and Basak	Pearson	Latest
Human Resource Management – Text and cases	VSP Rao	Excel Books	
Human Resource Management – A South-Asian perspective	Mathis, Robert L. Jackson, John H	Cengage	Latest

SEMESTER – V

OBM3701: Entrepreneurship

Introduction

Entrepreneurship have been engines of economic growth and prosperity in any society. The entrepreneur transforms resources to useful and valuable products, services and solutions. S/he does so by sensing opportunities and seize opportunities while transforming assets. Considering significance of entrepreneurship for the economy and society, large companies besides governments and Universities are promoting entrepreneurship. This is often known as intrapreneurship. In fact, all early management education was centered around creating and supporting entrepreneurs. It is therefore essential for all management graduates to learn entrepreneurship.

Intended Learning Outcomes

- To explain with examples / illustrations key concepts such as opportunities, challenges, resources & capabilities, new product development, intellectual property rights, efficiency, quality, innovation and customer responsiveness.
- To apply the learned concepts to sense and seize opportunities
- To analyze identifies opportunities for key success factors and required capabilities to win in the market place
- To consider resource constraints to evaluate multiple opportunities and select appropriate opportunities for seizing
- To create a business plan

Course Contents

- **Self-diagnosis and Understanding Entrepreneurship:** What is Entrepreneurship, Test for an affinity for entrepreneurial work, Characteristics and skills of entrepreneurs, Age of an Entrepreneurial Firm, Types of Entrepreneurs
- **Finding & Evaluating the opportunity:** New Business Opportunity, Characteristics of genuine business opportunities, Where to look for profitable opportunities, The process of opportunity evaluation.
- **Intellectual Property:** Trademarks, Copyright, Patents, Geographical Indication of Goods, Designs, Other IPR Laws, Trade Secrets and Confidential Information
- **Family Business:** Family Business in India, The Founder, The Next Generation, Entry of family Members, Non-family Members, Succession, Best Practices
- **Organizing the enterprise:** Issues involved in Doing Business in India, The various forms of organization, Advantage & Disadvantage of each form, Determining the best form of an Organization, Legal Issues
- **Entrepreneurial Support:** Policies, Business Incubation, Business Clusters
- **Buying a Business:** Challenges in Buying a Business, The Search, Process of Buying, Scrutiny, valuation, negotiation, Franchising
- **Financing the business:** Angels & Venture Capitalists, Debt Finance
- **Making a Business Plan and Strategy:** Uses of Business Plan, Writing a Business Plan, Data Collection, Kinds of Business Plans, Importance of the Executive Summary, Description of the Business, The Management Team, The Industry and the Market, Marketing Plan, Finance, Risk and Contingencies
- **New Product Development:** Types of New Products, New Product Development Process, The Adoption Process, Barriers to New product Development
- **E-Business:** E-Commerce and Marketing Strategies

Text Book:

Title	Author(s)	Publisher	Edition
Entrepreneurship	Rajeeb Roy	Oxford University Press	2nd

Reference Books:

Title	Author(s)	Publisher	Edition
Entrepreneur's Tool Kit: Tools & Techniques to launch and grow your business	Richard Luecke	Harvard Business Review Press	2004
Entrepreneurship	Robert D Hisrich	McGraw Hill;	11 th , 2020

OBM3703: Business Demography and Environmental Studies

Course Objectives

To familiarize the students with the basic concepts of demographic and environmental factors affecting business and to make them aware of their responsibility to appreciate and design interventions to ward off the threat to business in particular and society in general in future.

Intended Learning Outcomes

- To understand the basic concepts of demography and environment
- To comprehend and recognize the impact of demographic and environmental factors on business growth and development
- To apply their knowledge to ward off the adverse effects of environmental degradation for overall societal development
- To analyze business issues in the midst of adverse environmental conditions and suggest interventions for business growth

Course Contents

- **Introduction to Demography:** Meaning, Definition, Need of Demographic studies for Business; Scope of demography, Interdisciplinary approach of demography; Components of demography: Fertility, mortality and migration; Measures to calculate fertility and mortality rate; Factors affecting fertility and mortality
- **Distribution of Population and Population Growth:** Meaning of population distribution and population density, physical and cultural factors affecting the distribution of population; Concepts of over, optimum and under population; Meaning and definition of population growth and methods of their calculation; Population growth in India
- **Population as Resource:** Meaning of resource, Types of Resource; Importance of human resource in business development and growth; Concept of literacy, importance of literate population in business growth; Concept of sex ratio, concept of age and sex pyramid, types of age and sex pyramids of different countries; Classification of population – urban and rural; Population below poverty line, working population, dependent population
- **Urbanization:** Meaning and definition of urbanization; Factors responsible for urbanization; Urbanization as a behavioural, structural and demographic concept

- **Environment, Ecosystems and Biodiversity:** Definition, scope and importance of environment; Components of environment; Concept of Ecosystem; Ecological Succession; Food chains and food webs; Biodiversity and its values; Threats to biodiversity and measures to protect biodiversity
- **Environmental Pollution:** Air pollution; Automobile Pollution; Water Pollution; Soil Pollution; Marine Pollution; Noise pollution; Thermal Pollution; Nuclear Hazards; Municipal Solid Wastes; E-Waste Management; Biomedical Waste Management; Disaster Management
- **Natural Resources:** Forest Resources ; Water Resources: Mineral Resources: Energy Resources; Fossil Fuels
- **Social Issues and Environment:** From Unsustainable to Sustainable Development; Wasteland Reclamation; Environmental Ethics; Environmental Impact Assessment;; Global Warming and Climate Change; Acid Rain; Legal Aspects of Environmental Protection; Pollution Control Boards.

Text Book:

Title	Author(s)	Publisher	Edition
Environmental Science and Engineering	Rajesh Gopinath & N. Balasubramanya	Cengage	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Environmental Science	G.Tyler Miller & Scott E. Spoolman	Cengage	14 th
Text Book for Environmental Studies	Erach Bharucha	UGC and Bharathi Vidyapeeth of Environment Education and Research, Pune	

OBM3201: Taxation

Introduction

The Tax structure in India is divided into direct and indirect taxes. While direct taxes (Income Tax Act, 1961) are levied on taxable income earned by individuals and corporate entities, the burden to deposit taxes is on the assesses themselves. On the other hand, indirect taxes (CGST Act 2017, SGST Act, 2017 and IGST Act, 2017)are levied on the sale and provision of goods and services respectively and the burden to collect and deposit taxes is on the sellers instead of the assesses directly. GST is a path breaking indirect tax reform which attempts to create a common national market. GST has subsumed multiple indirect taxes like excise duty, service tax, VAT, CST, luxury tax, entertainment tax, entry tax, etc.

Tax is imposed concurrently by the Centre and States. Both CBDT (Central Board of Direct Tax) and CBIC (Central Board of Indirect Taxes and Customs) have formulated such policy and provisions for industrial development in conformity with the development needs and national objectives.

Course Objectives

The taxation subject is intended to acquaint students with the general principles and practice of Direct and Indirect taxation in India. This also includes a basic understanding on the Corporate Tax Planning.

Intended Learning Outcomes

- Basic of Direct Tax, incidence of tax, and discharge of tax liability, Residential Status of individual and a company, Income exempt from tax, Income under different heads.

- Corporate taxation and its planning.
- Business Tax Procedure
- Introduction of GST and different provisions related to registration, tax incidence and tax discharge

Course Contents

Direct Tax

- **Basics of income tax:** assessment year, previous year, person, assessee, charge of income tax, gross total income, residential status and incidence of tax, income deemed to accrue or arise in India, exempted income; income tax authorities;
- **Income under different Heads:** Income under the head ‘salaries’; Income under the head ‘income from house property’; Income under the head ‘profits and gains of business or profession’; Capital gains; Income from other sources
- **Computation of Tax Liability:** Set-Off and Carry Forward of losses, Deductions from Gross Total Income, Deduction from Gross Total Income.
- **Business Tax Procedure:** Advance tax liability, Due Date for payment of Advance Tax, Applicability of TDS, TDS Rate, Income Tax Return forms for different types of assessee

Indirect Tax

- **Introduction to Indirect Tax:** Constitution and GST, Key terms definition; Goods, Services, Supplier, Supply, Deemed Supply, Exempt Supply, Aggregate Turnover, Business, Place of Business, Capital Goods, Consideration, E-Commerce, Input Service Distributor, Reverse Charge
- **Registration & Levy and Collection of Tax:** Person liable to registration, person not liable for registration, Compulsory registration in certain cases, Procedure for registration, Cancellation or suspension of Registration, Scope of Supply, Tax liability on Composition and mixed supplies, levy and collection

Text Books:

Title	Author(s)	Publisher	Edition
Students’ Guide to Income Tax including GST	Vinod K. Singhanian and Monica Singhanian	Taxmann	University Edition (2021)
Corporate Tax Planning and Business Tax Procedures	Monica Singhanian, Vinod K Singhanian	Taxmann	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Direct Tax Law and Practice	V K Singhanian	Taxmann	Latest
GST Ready Reckoner	Keshav R Garg	Bharat	Latest

OBM3801: Production and Operations Management

Course Objectives

To understand the production and operation function and familiarize students with the technique for planning and control

Intended Learning Outcomes

- To understand and Differentiate different production systems.
- To understand the decision framework for deciding facility and location.
- To appreciate the materials and production planning steps.
- To understand the quality dimensions and process for product and measurement processes.
- To understand the principles of work method and motion study.
- To learn the basic concepts related to waste management and automation.

Course Contents

- **Introduction to Operations Management:** Concept, Input-Output Model, System view, Interface with other functional areas.
- **Facility & Location Layout:** Facility location, Facility layout, Selection, Feasibility, Economy, Types, Design of layout.
- **Materials Management:** Introduction – Scope, Function, Planning (MRP), Purchasing, Inventory Management, Standardization, Simplification, Material Handling – principles, Equipments, Systems.
- **Production Planning & Control:** Aggregate Planning, Capacity planning, MPS, MRP, ERP, JIT, Scheduling, Routing
- **Quality Management:** Concept, Strategy, Factors, Dimensions, Cost of Quality, Quality Inspection & Assurance, Quality Performance & Conformance, Quality Control – SPC, SQC, Quality Circle, TQM, ISO 9000
- **Motion & Time Study:** Productivity, Method Study, Motion Study, Time Study, Ergonomics
- **Maintenance Management:** Breakdown and Preventive maintenance, Total Productive maintenance (TPM)
- **Waste Management:** Managing Disposal, Salvage & Recovery of Waste
- **Automation:** Concept, Advantages, Disadvantages, AGVS, AS/RS

Text Book:

Title	Author(s)	Publisher	Edition
Production & Operations Management	S. Anil Kumar and N. Suresh	New Age International	Latest
Production & Operations Management	Kaniska Bedi	Oxford	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Production & Operations Management	Everett E Adam Jr., and Ronald J Ebert	Prentice Hall	Latest
Production & Operations Management	S. N. Chary	McGraw-Hill	Latest
Production & Operations Management	K. Ashwathappa	Himalaya	Latest

SEMESTER – VI

OBM3702: Business Policy

Introduction

There is a need to integrate functional areas of knowledge from Finance, Marketing, Operations, Human Resource Management, Information Technology with a view to understand business opportunities and challenges and work towards success. For a business to be successful, the functional managers need to have a general managerial perspective with understanding of the business environment and firm specific resources and capabilities. The course is aimed at orienting students to the process of analysis and diagnosis of the environment and formulating winning strategies.

Intended Learning Outcomes

- To understand concepts concerning evolution of strategy thought, strategic direction, analysis and diagnosis of business environment, strategy formulation at functional and business level and strategy formulation in different cycles of industry evolution.
- To apply the learned concepts
- To analyze business performance
- To evaluate generated alternatives
- To create business plans

Course Contents

- **Introduction:** Evolution of the field of Business Policy and Strategic Management ; 5Ps & Ten Schools of Thought on Strategy;
- **Thinking/ Views of some Eminent Thinkerson Strategy:** Peter Drucker, Henry Mintzberg, Igor Ansoff, KenechiOhmae, SumantraGoshal, etc.;
- **Goal Setting:** Corporate Strategy, Business Strategy; Vision, Mission & Goals / Objectives; STEP Analysis;
- **Industry Analysis:** Porter's Five Forces; the Sixth Force – Complementarity; Competitor Analysis; Key Success Factors (KSF);
- **Internal Environmental Analysis:** Value chain, Functions, Resource base; Distinctive competencies;
- **Generic Strategies and Competitive Advantage** – Low cost, Differentiation, Focus; Competitive strategy for emerging, mature, declining and fragmented industries.

Text Book:

Title	Author(s)	Publisher	Edition
Business Policy and Strategic Management: Concepts and Applications	Vipin Gupta, Kamala Gollakota and R Srinivasan	PHI	2nd

Reference Books:

Title	Author(s)	Publisher	Edition
Competitive Advantage	Michael Porter	Free Press	1st
Competitive Strategy	Michael Porter	Free Press	1st

OBM3602: E-Business Management

Course Objectives

This course covers emerging management issues, trends and their influence on the electronic business. Students will learn the e-business concept where end-to-end business is empowered by electronic communication technologies. In this course students will learn advantages of e-business, establishing e-business, online payments, e-business models, best practices for competitive advantages etc. Students will learn to apply the internet and electronic communication system to deliver business value and use it effectively in business transactions.

This course shall discuss various fundamental concepts-business and e-commerce – issues and prospects; e-business framework and strategy; unique features of e-procurement; Information and data handling in e-business through CRM and e-Marketing concepts.

Intended Learning Outcomes

- To understand and realize how e business works through various stages in an organization.
- Understand and apply the concepts of Business and revenue models
- Understanding the concepts of e strategy that works across all departments of the organization and role of IT in it.
- Understand and apply the concepts of e marketing. Be able to create e marketing plans for e business idea
- Understand the flow of data for CRM and its importance
- Understand the cycle of e SCM and the integration with all other departments

Course Contents

- Introduction to Electronic business and Electronic Commerce
- Technology, Business Models and Revenue models
- E-business infrastructure, E-Business Software
- E- Business strategy and Right Channeling
- E-marketing, Selling to Consumers Online, Selling to Businesses Online
- Supply chain management & E-procurement
- Customer relationship management and Virtual Communities
- Change Management, Online Security and Online Payment Systems
- Future of E-Business

Text Book:

Title	Author(s)	Publisher	Edition
E-Business	Kulkarni, Jahirabadkar, Chande	Oxford University Press	1 st

Reference Books:

Title	Author(s)	Publisher	Edition
E - Business and E-Commerce Management	Chaffey	Pearson	5 th
E- Business	Schneider	Cengage	10 th

OBM3708: Business Ethics

Introduction

In striving for success, it is necessary to understand the importance of value and ethics in business and get acquainted with the emerging trends. At a segregate level, it is necessary to appreciate ethical issues in functional area of management and generate perspectives for ethical decision-making. With a growing concern for sustainability, it is also necessary to examine business decisions with reference to the impact of decisions on economic systems, environment and society.

Intended Learning Outcomes

- To explain with examples/ illustration concepts such as, ethical principles, social responsibility, and sustainability.
- To apply the principles of ethics to resolve ethical dilemmas
- To analyze questionable functional business decisions to identify unethical aspects.
- To evaluate decision alternatives that serve the purpose of business, given conflicting contexts
- To create a CSR / Sustainable development plan for a firm.

Course Contents

- **Ethics & Business:** Meaning of Ethics, Business Ethics & its issues; Moral Development & Moral Reasoning
- **Corporate Social Responsibility:** Importance, Developing strategies for Social Responsiveness; Triple Bottom Line and Environmental Sustainability, Theological Ethics and Philanthropy
- **Corporate Governance:** Importance, Models, Theories, Some important Corporate Scandals in India and Abroad; history and development in UK, USA, South Africa and India
- **Ethical Issues in Management**
- **Institutionalization of Business Ethics:** Various laws, core practices, legal practices
- **Traditional and Moral Philosophies and Theories of Business Ethics**
- **Ethical Dilemma and Individual Ethics Management:** Conflict of Interest, Models, Comprehensive and Sound Ethical Decision Making, white collar crimes
- **Managing Organisational Ethics:** Importance, Organizational Ethical Climate, types of Corporate Culture, Cultural Audit, Differential Association, Danger Signs of Ethical Risk in an Organization, Leadership and Ethics, Organizational Structure and Business Ethics, Group Dimensions and Corporate Culture
- **Ethical Principles in Business:** Utilitarianism, Justice & Fairness Principles; The Ethics of Care; Principles of Rights & Duties; Integrating various ethical principles to solve managerial dilemma in the contemporary business world; & developing ethical code for the business;
- **Ethics in market place:** Ethics in Perfect competition, Monopoly; Oligopoly and Public policy, business & its external & internal exchanges-the individuals in the organization and the environment, Consumer production & Marketing.
- **Emerging Trends:** Corporate Governance, Corporate Social Responsibility, Whistle Blowing, Environmental Protection etc.
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- Text Book:

Title	Author(s)	Publisher	Edition
Business Ethics by	Shailendra Kumar &Alok Kumar Rai,	Cengage	1 st , 2019

Reference Books:

Title	Author(s)	Publisher	Edition
Business Ethics – An Indian Perspective by,	A.C Fernando	Pearson	3 rd , 2019
Ethical Management – Text and Cases in Business Ethics and Corporate Governance	Satish Modh	Macmillan Publishers India	1st, 2005

OBM3706: Culture & Sociology

Course Objectives

To understand how society functions and is organized, the underlying theories and the way it impacts and influences individual motivation.

Course Outcomes

- To learn and understand the basic theories and concepts of Sociology
- To understand the relevance of great sociological theories in present day context.
- To apply their knowledge in sociology to understand how different social systems function.
- To critically analyse various social problems and explain the statistical figures.
- To explain different social phenomena such as deviance behaviour, socialisation process, social stratification, group conformity etc. with the help of different theories.
- To critically evaluate the social situations and suggest creative ways for change and development.

Course Contents

- **Sociology** – Definition, Nature & Scope of the Discipline, Its Importance and Application
- **Individual and Society** – Nature of Society and Community; Difference between Society & Community; institutions and associations. Groups, Social
- **Classical Thought:** Auguste Comte – Law of Three Stages; Herbert Spencer- Organismic Analogy; Emile Durkheim- Division of Labor; Suicide; Theory of Religion; Karl Marx- Class and Class struggle
- **Sociological methods:** Sociological methods, Sociological Perspective
- **Culture-** Nature of Culture; Diversity and Uniformity of Culture; Process of Socialization.
- **Social groups-** Nature and types; forms of authority; social conformity.
- **Social Interaction-** Meaning, social structure, explaining social interaction: ethnomethodology, social exchange theory; impact of technology.
- **Social Change-** Nature and Process of Social Change - Modernization; Westernization; Sanskritization; Factors Influencing Social Change
- **Kinship, Marriage and Family-** Concepts, Types, Legislations, Latest Trends
- **Social Problems** – Old Age, Gender Issues, Mentally Challenged, Drug abuse, Juvenile delinquency, Homelessness, Disease, Domestic violence, corruption, child abuse and infant mortality, Dowry and divorce and Minority Groups.
- **Social Control:** Nature and process of social control, norms and values, Folk-ways, Mores, Customs; theories of social control.
- **Social stratification-** Bases of stratification; Caste & Class in Society; social mobility

- **Emerging Concepts-** Digital sociology, Corporate Social Responsibility, Disaster Management- Definition of Disaster, Climate change, Essentials of Disaster Preparedness, Role of Government And Non-Governmental Agencies; Mitigation Strategies; Socio-psychological aspects of disaster preparedness.

Text Books:

Title	Author(s)	Publisher	Edition
Principles of Sociology with Introduction to Social Thought Ethics	C.N. Shankar Rao,	S. Chand	7 th
Contemporary Sociology	M. Francis Abraham	Oxford	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Society : An Introductory Analysis	R. M. MacIver and Charles H. Page	McMillan	
Social Change	Lappiere, R.T		Latest
Main Currents of Sociological Thought, Vol. I & Vol. II	Aron, Raymond		
International Disaster Realities, Towards a responsive system	Green Stephen	McGraw-Hill	

SPECIALIZATION GROUPS & COURSES MARKETING

OBM3301: Consumer Behavior

Course Objectives

To enable the students to understand the importance of studying consumer behavior and understand its relevance in developing marketing strategies.

Intended Learning Outcomes

- To understand the Consumer Buying Process
- To gain knowledge of different Consumer Behaviour Theories
- To gain knowledge and application of Consumer Decision Process followed for different categories

Course Contents

- What is Consumer Behavior? Issues in CB, Subjects in CB, Uses of CB,
- Consumer Research, Marketing Strategy
- **External Influences:** Culture, Values, Demographic & Social Stratification, Group Influences, Family, Reference groups
- **Internal Influences:** Personality, Attitude, Learning & Memory, Perception and Motivation, Self-Concept & Lifestyle
- Diffusion Process, Stages in Buying Behavior, Problem Recognition, Search and Evaluation, Purchase, Post Purchase issues
- Applications of Consumer Behavior in Field
- Ethical Issues in Consumer Research

Text Book:

Title	Author(s)	Publisher	Edition
Consumer Behavior	Del I Hawkins, David L Mothersbaugh and Amit Mookherjee	McGraw-Hill	Latest

Reference Book:

Title	Author(s)	Publisher	Edition
Consumer Behavior	Lauden and Bitta	McGraw-Hill	Latest

OBM3303: Sales and Distribution Management

Course Objectives

To enable the students understand various aspects of channel management for coordinated sales effort and effective management of marketing channels

Intended Learning Outcomes

- To understand the process of Personal Selling
- To know about different Sales roles
- To design channels for various product and service categories
- To evaluate different channel partners

Course Contents

- Distribution Management
- Distribution flows
- Different levels of distribution for FMCG, Consumer Durables, & industrial goods
- Channel Relations
- Channel Conflict, Types of conflict, Conflict Resolution
- Channel Management Decisions
- Channel Integration and Systems
- Managing Retailing, Wholesaling, and Logistics
- E-Commerce Marketing Practices
- Skills important at each stage of the Sales Call

Text Book:

Title	Author(s)	Publisher	Edition
Sales and Distribution Management: Text and Cases	K K Havaladar & V M Kavale	McGraw -Hill	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Sales and Distribution	Chunawala and Sethia	Himalaya	Latest

OBM3302: Product and Brand Management

Course Objectives

To enable students understand the essentials of product and brand management and get familiarized with key decision-making variables in managing a product or portfolio of products.

Intended Learning Outcomes

- To understand Product Life Cycle and its various phases
- To understand process of New Product Development
- To understand Branding Strategy
- To know about Brand Identity and its various elements
- To manage a Brand in the market

Course Contents

- Concept of brand, Product Vs Brand, Product mix
- Product Life Cycle and its role in branding
- New Product Development (NPD)
- Branding as a process, Stages in branding process
- Branding strategies
- Key concepts of brand elements: positioning, identity, image, association, personality, loyalty, extension, value and equity
- Brand failures and revival
- Global branding and its impact on Indian market

Text Book:

Title	Author(s)	Publisher	Edition
Brand Management	Y L R Moorthi	Vikas	Latest
Brand Management	Kirti Dutta	Oxford	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Brand Management	Harsh V Verma	Excel Books	Latest
Strategic Brand Management	Richard Elliot and Larry Percy	Oxford	Latest

OBM3304: Services Marketing

Course Objectives

To enable the students understand the importance and growing role of Services Marketing with a focus on current issues and strategies.

Intended Learning Outcomes

- To understand role of services in marketing of organizations
- To understand services and its differences with products
- To analyze the service process and measuring service quality
- To identify the service quality gaps

Course Contents

- **Overview and Significance:** Services Global, Asian, Indian scenario, relative role of service sector, significance of services marketing,
- **Environment:** Services marketing environment (PEST) , Reasons for growth in services sector,
- **Service concept:** Concept and scope of services, goods services continuum, characteristics of services, classification of consumer and industrial services ,
- **Decision making process:** Categories of decision making process and examination of services,
- **Consumer expectations:** Expected services, adequate services and zone of tolerance.
- **Dimensions of quality:** Measuring service quality.

Text Book:

Title	Author(s)	Publisher	Edition
Services Marketing	Rajendra Nargundkar	TMH	Latest

Services Marketing, Text & Cases	Vinnie Jauhari & Kirti Dutta	Oxford University Press	Latest
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Reference Books:

Title	Author(s)	Publisher	Edition
Services Marketing: Integrating Customer Focus across the Firm	Valarie A. Zeithaml and Mary Jo Bitner	McGraw-Hill	Latest
Services Marketing: Concepts, Planning and Implementation	C.Bhattacharjee	Excel Books	Latest

SPECIALIZATION GROUPS & COURSES

FINANCE

OBM3205: Corporate Accounting

Introduction

The subject will enable the students to learn advanced accounting issues and practices as relating to maintenance of company accounts, valuation of goodwill and shares and handling accounting adjustments in situation of amalgamation, absorption and liquidation of companies

Intended Learning Outcomes

After undergoing the course, students can comprehend the following:

- Process the companies follow to raise capital
- Financial reporting process of big and small business firms
- Reporting statements and its analysis
- Intangible valuation
- Special company accounting process

Course Contents

- **Sources and process of raising capital:** Issue of Share Capital- both preference and equity shares, redemption of preference shares and debentures, valuation of shares
- **Company Accounts:** preparation of company final accounts as per the Indian Companies act 2013, different schedules of account preparation, cash flow statement. Annual report of companies and detailed discussion of contents
- **Accounting standards:** Indian accounting standards and IFRS
- **Accounting of intangibles:** goodwill and other intangibles accounting, valuation of Goodwill, provisions as per the company act for goodwill treatment and valuation
- **Reconstruction-** internal reconstruction- different types with accounting process as per the act; amalgamation and absorption of companies
- **Accounting for Special companies:** lease accounting, BFSI accounting (banking, financial services and insurance), holding company accounting, other specific company accounts
- **Liquidation Accounts:** liquidation of companies and accounting process. Other developments of accounting practices

Text Book:

Title	Author(s)	Publisher	Edition
Introduction to Corporate Accounting	P C Tulsian & Bharat Tulsian, S Chand		Revised Edition, Kindle edition

Reference Books:

Title	Author(s)	Publisher	Edition
An Introduction to Accounting	S N Maheswari and S K Maheswari	Vikas	Latest
Fundamentals of Financial Accounting	Ashok Sehgal and Deepak Sehgal	Taxmann	Latest

OBM3206: Financial Statement Analysis

Course Objectives

The subject is introduced to enable students to describe and apply the basic techniques of financial statement analysis, explain the relationship between strategic business analysis, accounting analysis and financial analysis, identify and utilize value-relevant information contained within financial statements.

Intended Learning Outcomes

Students can learn the following after the course coverage:

- How to analyze the performance of a company?
- The performance comparison of industry peer group companies
- Importance of ratio analysis and other analytical tools
- Performance analysis and management actions
- Forecasting of business performance

Course Contents

- **Financial Statements:** Review of key accounting concepts; different financial statements as per the Indian company Act 2013, Environmental, Social, and Corporate Governance (ESG) in business and company analysis
- **Financial Analysis:** methods of financial statement analysis- ratio analysis, comparative statements, common size statements, Industry analysis methods, Advanced Du Pont analysis and Cash Flow analysis. Balance sheet ratios, income statement ratios, cash flow ratios, stock market related ratios
- **Company Analysis;** How to read a balance sheet and P&L account. Analysis of Consolidated financial statements; Understanding recent regulatory framework in India. (IFRS and Companies Act,2013). BFSI sector financial statement analysis
- **Financial Forecasting:** Financial planning and Forecasting; Projected cash flow estimation and proforma financial statement; Preparing the annual business plan.

Text Book:

Title	Author(s)	Publisher	Edition
Financial Statements and Analysis	M.S.Narasimhan	Cengage	1 st

Reference Books:

Title	Author(s)	Publisher	Edition
Financial Statement Analysis	Subramanyam, K. R., and Wild, John, J	McGraw-Hill	International
Financial Ratios and Financial Statement Analysis	Jagadish R. Raiyani		Latest

OBM3203: Indian Financial System

Introduction

This course aims to lay a sound foundation on the emerging structural/ institutional and regulatory/ policy developments in the financial environment. Finance students should have a good understanding of the financial environment that keeps the economy running.

Intended Learning Outcomes

- A good understanding of the Indian financial system.
- Understanding of different players of the Indian Financial System.
- Understanding the different processes involved in the financial system.

Course contents

- **Indian Financial System:** Overview of Indian Financial System – Financial intermediaries; financial markets; Financial Instruments and Regulators of Financial System. Evolution of Indian Financial System; History and growth of Indian Financial System and regulatory infrastructure.
- **Financial markets and intermediaries:** Types of financial markets- Money, Capital- Primary and Secondary; Classification and functions of different intermediaries like banks, NBFCs
- **Financial instruments:** Bonds, shares, mutual funds, ADR, GDR and other innovative instruments in India and outside
- **Asset financing services:** Leasing and Hire purchase financing, factoring and other financing options
- **Financial services:** Credit rating and venture capital services; Merchant banking and investment banking and other services offered by the banking and financial firms
- **Financial Regulation:** regulatory authorities in the financial system- RBI, SEBI, IRDA, Forward market commission etc.

Text Book:

Title	Author(s)	Publisher	Edition
Indian Financial System	Pathak, Bharati	Pearson	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Management of Financial Services	M Y Khan	TMH	Latest
Indian Financial System	C Rama Gopal	Vikas	Latest

OBM3202: Security Analysis and Portfolio Management

Introduction

The subject is related to the stock market operations and investment management. The object of the course is to provide sound knowledge about the process and principles of investing in the stock market and other alternative investment options available. The focus and discuss of the course is completely on Indian market point of view.

Intended Learning Outcomes

At the end of the course, students can comprehend the following:

- How to select a stock for investment?
- What are the alternative investment options available in India?
- How the Indian stock market operates?
- How the derivative market operates?
- What are the derivative instruments for investment?

Course Contents

- **Introduction to security analysis:** investment and speculation, value investing, investment principles; alternatives in asset classes; investor psychology and stock market investment
- **Indian Stock market:** segments of Indian stock market- cash, derivative, debt segment; stock market trading process- demat account, trading account, settlements, brokers types and their role, types of stocks, players in the market and other market developments
- **Derivative Market:** Future and option market, types of futures and options in Indian market, principles & trading process in the F&O market. risk hedging and F&O instruments
- **Fundamental Analysis:** fundamental factors for stock analysis, economic-industry-company analysis; equity research process and stock valuation, risk and return estimation- individual stock & portfolio, CAPM analysis. Fundamental analysis with real Indian company data
- **Technical Analysis:** technical charts, patterns; technical indicators and forecasting. Technical analysis with real Indian company data
- **Portfolio Management:** optimum portfolio, portfolio performance management models, efficient portfolio, alternative asset class and portfolio management, mutual fund performance analysis techniques
- **Efficient Market Hypothesis:** weak form, semi-strong form and strong form of market efficiency, event study method of market analysis

Text Book:

Title	Author(s)	Publisher	Edition
Security Analysis and Portfolio Management	Donald E. Fischer and Ronald J. Jordan	Pearson	6 th

Reference Books:

Title	Author(s)	Publisher	Edition
Security Analysis and Portfolio Management	Prasanna Chandra	McGraw-Hill	Latest
Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas	Latest

SPECIALIZATION GROUPS & COURSES HUMAN RESOURCE MANAGEMENT

OBM3101: Performance Management

Introduction

Performance Management, in today's world has become an important management tool in hands of manager not only to evaluate performance of employees but also to train and motivate them to excel. Performance management is a process by which managers and employees work together to plan, monitor and review an employee's work objectives and overall contribution to the organization. More than just an annual performance review, performance management is the continuous process of setting objectives, assessing progress and providing on-going coaching & mentoring and feedback to ensure that employees are meeting their objectives and career goals.

Performance Management is a topic that, everyone willing to enter an active professional life should be aware of because they will be a part of the system as either the appraisee or appraiser or both. In this course, efforts will be made to take the students through the different stages of the Performance Management cycle in detail and understand the various methods of appraisal and best practices. The course will also focus on the tools that provide inputs to Performance Management System like Balanced scorecard, strategy maps, etc. It will also throw some light on how other HR systems like training, career progression and compensation are linked with the Performance Management system.

Intended Learning Outcomes

- To understand the process & its importance.
- To relate and evaluate PMS with all other HR functions & processes.
- To apply performance metrics.
- To differentiate between various methods of appraisal – both traditional & modern and evaluate the suitability in different organizational setups.
- To apply ethical practices in PM process.

Course Contents

- Introduction to PMS
- PMS Cycle
- Performance appraisal – traditional and modern methods
- Multi-rater performance appraisal
- Performance review and feedback
- Performance counseling
- Performance metrics
- Strategic PMS
- Competency based PMS
- Performance based compensation
- PMS succession planning and career development
- Ethical Practices
- New age PMS

Text Book:

Title	Author(s)	Publisher	Edition
Performance	A.S. Kohli & T.	Oxford	Latest

Management	Deb	University Press	
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Reference Books:

Title	Author(s)	Publisher	Edition
Performance Management	D.K. Bhattacharya	Pearson	Latest
Performance Management	Robert L. Cardy	Prentice Hall of India	Latest
Performance Management	Soumendra N. Bagchi	Cengage Learning	Latest
Performance Management	T.V. Rao	Sage, Response	Latest

OBM3103: Employee Relations

Course Objectives

Employee Relation or Industrial relation is a major supporting subsystem of the overall management system; It constitutes an integral part of human resource development activity of any organisation. This will help the students to have an idea about the relationship between the employer and the workmen in a unit or industry. IR plays a pivotal role in employee satisfaction by developing employee relations programs that help boost productivity, motivation, and morale. You will learn to address performance concerns, help management with disciplinary actions, inform employees of Federal employment program options, and help employees with problems or complaints. Students will develop the core skills necessary to increase employee productivity, motivation, and morale—creating a better and more productive work environment.

Intended Learning Outcomes

The programme intends to provide the students with basics and application of Industrial Relation management. It will help to understand how the human assets are being put to use in the service of organizational objectives and will help the students to recognize the Industrial Relation manager's changing role, and it will emphasize the real-time IR challenges and the IRM strategies used to address them.

At the end students should be able to: -

- To trace the necessity and evolution of approaches to study of Industrial relation.
- To identify the factors that shape the environment for Industrial relations, should able to know the provision relating to Trade union, Understand the processes of conciliation arbitration and Adjudication.
- To have a depth knowledge on Industrial disputes and dispute handling techniques.
- To schematically understand the dynamics of Various internal and external factors in determination of wages.
- To understand the concept of distributive and integrative outcomes of negotiation.

Course Contents

- **UNIT-I: INTRODUCTION TO INDUSTRIAL RELATIONS:** Industrial Relations–Basic Concept and Philosophy of Industrial Relations– Evolution and Growth of Industrial Relation in India–Factor Influencing Industrial Relation
- **UNIT II: INDUSTRIAL CONFLICTS:** Nature of Industrial Conflicts – Types and Causes of Industrial Disputes– Impact of Industrial Disputes- Machinery for the Prevention and Settlement of Industrial Disputes.
- **UNIT-III: TRADE UNIONS:** Definitions. Characteristics of Trade Unions. Types of Trade Unions, Reason for Employees Joining Trade Unions, Trade Union Movement in India Problems of Indian Trade Unions. Trade Union Federations in India.

- **UNIT-IV: COLLECTIVE BARGAINING:** Concept. Essential Prerequisites for Collective Bargaining. Levels of Collective Bargaining Plant Level, Industry Level and National Level. The Collective Bargaining Process Advantages and Disadvantages of Collective Bargaining.
- **UNIT-V: STANDING ORDERS AND GRIEVANCE PROCEDURE:** Standing Orders- Objectives, Evaluation of Standing Orders, Grievances- Concept, Causes of Grievances, Procedure of Settlement.
- **Unit VI: - Industrial Relation Machinery in India:** - Steps to promote Industrial peace trends of Disputes in Public and private, Prohibition of strikes and lock outs, illegal strikes. Preventive machinery
- **Unit VII: - Employee welfare:** - Concept/scope details Philanthropic trusteeship placating Theory.

Text Book:

Title	Author(s)	Publisher	Edition
Employee Relations	P N Singh and Neeraj Kumar	Pearson	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Industrial Relations- Concepts and Issues	T. N. Chabra, R.K. Suri	Dhanpat Rai & Co. Private Ltd.	2000
Dynamics of Industrial Relations	CB Mamoria, Satish Mamoria and S V Gankar	Himalaya	2008
Industrial Relations and Labour Laws	S C Srivatsava	Vikas	2008
Industrial Relations	C S Venkatratnam	OUP	2009

OBM3102: Leadership in Organization

Course Objectives

To enable students to understand the concept of leadership and apply the same in day-to-day functioning of the organization.

Intended Learning Outcomes

- To understand the concept of leadership, personal attributes of leaders, leadership behavior in various situations.
- To appreciate diversity and its management, charismatic and transformation leadership styles, creative and ethical leadership concepts.
- To learn the dynamics of motivation, communication, power and politics in the context of leadership action to increase organization effectiveness.
- To appreciate dynamics of complex situations and recommend solutions applying the concepts and strategies covered.

Course Contents:

- The meaning and relevance of leadership
- Global and cross-cultural leadership
- Personal attributes of leaders
- The Charismatic and transformational aspects of leaders
- The moral aspects of leadership
- Enhancing teamwork within the group
- The leader as a motivator and coach
- Leadership actions, attitudes and styles
- How leaders respond to the situation at hand
- How leaders exert influence
- How leaders attain and maintain power
- Communicating with others and resolving conflict
- The creative and innovative aspects of leaders
- Thinking strategically and managing knowledge
- The development of leaders and succession planning

Text Book:

Title	Author(s)	Publisher	Edition
Principles of Leadership	Andrew J. Dubrin	Cengage	7 th

Reference Books:

Title	Author(s)	Publisher	Edition
Leadership and Management Development	Jam Carmicheal	Oxford	2011

OBM3104: Training & Development

Course Objectives

To familiarize the students regarding the inevitability of training. The session shall focus on the importance of an effective training needs assessment to plan training more effectively. At the end of the session, the student shall be able to link Strategy and T&D. The different kinds of training methods are covered in this course.

Intended Learning Outcomes

In the present competitive and dynamic environment, it has become essential for organizations to build and sustain competencies that would provide them sustainable competitive advantage. Dynamic and growth-oriented organizations recognize training as an important aspect of managerial function in a rapidly changing economic and social environment. Training is a process which enhances and develops his/her capabilities and effectiveness at work. After studying this, one will be able to understand new training technique and how training is evaluated.

By the end of this course, the following learning outcomes are expected:

- To learn and comprehend the nature, concept, difference between training and other related concepts.
- To understand the importance of training and its link with strategy.
- To understand the various methods of training and learning theories.
- To understand the importance of training evaluation.
- To analyze the various industry training and development practices.

Course Contents

- Introduction to Training & Development
- Relevance Of Training To Organizations
- Training & Competitive Advantage
- Linking Training to Business Goals
- Learning and theories of learning
- Training Need Identification: - Assessing Current & Future Training Needs
- Methods & techniques of delivering training inputs
- Roles & competencies of trainer
- Training design
- Transfer of Training
- Training Evaluation

Text Book:

Title	Author(s)	Publisher	Edition
Employee Training & Development Need	Raymond A Noe and Amitabh Doe Kodwani	McGraw Hill	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Effective Training	Blanchard & James	Pearson	3rd
Every Trainers Hand Book	Devendra Agochiya	Sage	Latest
Training & Development	Dr. B Janakiram	Biztantra	Latest

SPECIALIZATION GROUPS & COURSES

OPERATIONS

OBM3604: Supply Chain Management

Course Objectives

Supply Chain management (SCM) deals with the management of network consisting partners such as: suppliers, manufacturers, distributors, retailers and customers. This will explore broadly the functions of material procurement, transformation of these materials into intermediate and finished products, and the distribution of these products to the customers. SCM is a system approach to manage the flow of material, information, and finances. These operations functions help in achieving the long-range broader organizational objectives.

Intended Learning Outcomes

- To identify various transformation processes in supply chains of their choice.
- To apply operations management concepts for enhancing competitiveness along the dimensions of cost, quality, flexibility and delivery.
- To understand the issues and enablers of SCM
- To understand coordination mechanism of SCM
- To understand the application of IT and its benefits in managing a supply chain

Course Contents

- Introduction
- Supply Chain performance
- Supply chain drivers and obstacles
- Supply chain network configuration
- Planning and managing inventories in a supply chain
- Managing uncertainty in the supply chain
- Sourcing decision in supply chain
- Logistics and transportations
- Coordination in supply chain
- Strategic partnership and trust in supply chain
- Information technology and supply chain

Text Book:

Title	Author(s)	Publisher	Edition
Supply Chain Management	Wisner, Tan, Leong	Cengage	Latest

Reference Book:

Title	Author(s)	Publisher	Edition
Managing Supply Chain, a logistic approach	John J Coyle, C. John Langley Jr., Robert A Novack, Brian J Gibson	Cengage	Latest

OBM3603: ERP Systems

Course Objectives

Enterprise resource planning (ERP) is the integrated management of core business processes, often in real-time and mediated by software and technology. ERP provides an integrated and continuously updated view of core business processes using common databases maintained by a centralized database management system. The applications that make up the system share data across various departments (manufacturing, purchasing, sales, accounting, etc.) that provide the data. ERP facilitates information flow between all business functions and manages connections to outside stakeholders.

Intended Learning Outcomes

- To make students understand business functions, processes
- Understanding the concepts of Business Process Re-engineering
- Understanding vendor selection processes
- ERP system implementation through various stages in an organization.

Course Contents

- Overview of an ERP Systems, business functions, business process reengineering feature, phases and principles.
- Evolution of ERP, Architecture and Vendor Selection Process of ERP, ERP Implementation phases, benefits and challenges of ERP Implementation. Introduction to order-to-cash and Procure-to-pay cycle.
- Introduction to SAP S/4 HANA
- Recent Trends of ERP.

Text Book:

Title	Author(s)	Publisher	Edition
Enterprise Resource Planning – Concepts and Practice	Vinod Kumar Garg and N K Venkitakrishnan	PHI	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Enterprise Resource Planning	Monk, Ellen F. Wagner, Bret J	Cengage	Latest
ERP Demystified	Leon, Alexis	McGraw-Hill	
SAP Online Material			

OBM3606: Data Analysis

Course Objectives

Microsoft Excel is quite popular and frequently used in business applications. This course will introduce various basic functions, formatting, analysis of business data sets, graphs and charts to familiarize students with the usage of this tool in day to day business operations. This course will familiarize students with basic MS Excel features, various kinds of functions and calculations. Students are expected to draw graphs, charts and use the dataset to conduct statistical analysis, build business scenarios and apply solver.

Intended Learning Outcomes

- To have a basic understanding and business applications using MS Excel
- To understand and apply basic statistical, financial and text manipulations
- To apply basic statistical tests used in data analysis
- To understand optimization modeling and applications

Course Contents

- Rows, Column and Cells formatting/referencing, Grouping, Sort and Filter and Basic Business Calculations.
- Introduction and use of mathematical, financial, logical and Statistical Functions, Name and Data Validation, Data/Time Manipulations Vlookup, Hlookup and Nested Formulas
- Graphs, including line, Pie, Bubble chart, Area Chart, Bar chart, Scatter plots, Pivot chart, Histogram, Multi-axis charts.
- Use of Pivot table to analyze business data.
- Basic application of Descriptive Statistics, t test, F test, ANNOVA, correlation, regression models using MS Excel.
- Optimization models and What-if-analysis in Excel.

Text Book:

Title	Author(s)	Publisher	Edition
Business Statistics using Excel	Davis, G., & Pecar, B	Oxford	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Problem Solving Cases in Microsoft Access and Excel	E. F. Monk, J.A. Brady and Gerard S. Cook	Cengage	Latest
Succeeding in Business with Microsoft Excel	Debra Gross, F Akaiwa and K Nordquist	Cengage	Latest

OBM3607: Total Quality Management (TQM)

Introduction

TQM has become important for the organizations due to increased competition, and cost of errors. Organizations attempt to do the things right first time. Consistent quality is a methodological process rather than a by-chance outcome. The principles of TQM is equally important and used for products and services organizations. In such a scenario, understanding the principles, apply tools and techniques becomes essential for students and employees.

Course outcomes

- To understand the importance of TQM in management and its properties
- To develop awareness of TQM tools and processes
- To apply knowledge of TQM to take suitable decisions.
- To analyze quality management process vis-à-vis management philosophy.
- To create QC tools for customised quality management decisions.
- To evaluate and apply concepts in projects.

Contents

- **Module I**
 1. Introduction
 2. Concept of Quality
 3. TQM overview
 4. Historical perspectives
- **Module II**
 1. Quality concepts in production and service systems
 2. Quality Gurus and their quality management philosophies
- **Module III**
 1. Tools for quality Improvement (QC tools)
 2. Techniques for quality control
- **Module IV**
 1. Organizing for quality
 2. Controlling for quality
 3. Quality improvement and problem solving (tools and techniques used), SQC
 4. Statistical process control (SPC)
 5. Statistical methods in quality assurance; inspection and measurement, quality in product and process design
- **Module V** - Human Resource Management and total employee involvement in TQM

Text Books

Title	Author(s)	Publisher	Edition
Total Quality Management (TQM)	Besterfield Dale H., Besterfield Carol, Besterfield Glen H., Besterfield Mary, Urdhwareshe Hemant, Urdhwareshe Rashmi	Pearson Paperback	5 th

Reference Books

Title	Author(s)	Publisher	Edition
Quality Management	Kanishka Bedi	Oxford Higher Education	10 th
Statistical Quality Control	M. Mahajan	Dhanpat Rai and Co	2016

Project work

Study on continuous improvement process in different industries; Process capability study in BPOs

SPECIALIZATION GROUPS & COURSES INTERNATIONAL BUSINESS

OBM3106: International Human Resource Management

Course Objectives

The course aims to teach the multinational context within which international human resource management (IHRM) functions and activities take place. This will delve on the differences between domestic and international HRM and the variables that moderate these differences. Students should be able to understand the consequences of international growth on human resource management (HRM) and able to comprehend IHRM trends and future challenges.

Intended Learning Outcomes

- To demonstrate an understanding of key terms, theories/concepts and practices within the field of IHRM.
- To understand the role of HRM in international business operations.
- To understand the importance of standardization of work practices.
- To appreciate the implications of globalization for the management of human resources, with particular reference to IHRM in multinational corporations.
- To identify and appreciate the significance of the ethical issues in HR.

Course Contents

- Introduction, differences between domestic and international HRM, factors influencing global work environment
- Place of HR function in structural forms, international operations and control mechanisms
- Role of HRM in sustaining international business operations, issues related to the various approaches to staffing, types of international assignments, role of expatriates and non-expatriates, role of corporate HR function
- Recruitment and selection in an international context, factors moderating performance, selection criteria
- Role of training in supporting personnel on international assignments, effectiveness of pre-departure training programs
- Compensation in national and international contexts, key components of an international compensation program, approaches to international compensation, few problem areas of taxation
- Repatriation and career issues
- Standardization of work practices, HR implications of language standardization, Retaining, developing and retrenching staff
- Key issues in international industrial relations, trade unions and international industrial relations
- Performance management system of international employees
- International business ethics and HRM

Text Book:

Title	Author(s)	Publisher	Edition
International HRM	Peter J. Dowling	Thomson Learning	6 th / 7 th Edition

Reference Books:

Title	Author(s)	Publisher	Edition
HRM	Seema Sanghi	Vikas	2014

OBM3305: International Marketing

Course Objectives

This course provides a practical overview of the key elements of international marketing and issues businesses face when entering and operating in foreign markets. Focus will be on the decision making process in the areas of foreign market analysis, target identification, product planning, promotion and channels of distribution. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.

Intended Learning Outcomes

- To understand the significance of globalization and international trade
- To identify, segment and target international markets
- To know about Tools for International Market Evaluation and Selection
- To know about Pricing Decisions for International Markets
- To understand communication with the World Consumer
- To know about key issues in India's Export Growth

Course Contents

- International Marketing – Concept and Significance, Globalization, International Trade
- Scanning the International Economic Environment - Significance of economic organizations and trade groups in international marketing
- Identification, Segmentation and Targeting of International Markets
- International Market Entry Strategies - Tools for International Market Evaluation and Selection
- Pricing Decisions for International Markets - Concept, Pricing Approaches, Factors influencing pricing decisions, Terms of Payment in International Transactions
- Building Brands in International Markets - Concept, Branding Alternatives for International Market, International Branding Strategy
- International Logistics and Distribution - Types of Channels in International Market, Selection and Structure, International Retailing
- Communication with the World Consumer - AIDA Model, Tools for International Marketing Communication, Participation in International Trade Fairs, Factors influencing communication decisions, GIMC (Global Integrated Marketing Communication)
- International Marketing Research - Concept & Process of International Marketing research
- Global E-Marketing - Internet and the Global Marketplace, Structural Barriers, Services, E- Marketing models, Competitive Advantage and Cyberspace
- World Trade Organization – International Marketing Implications, WTO – Functions and Structure, Multilateral Trading System, Economic Institutions under UN
- India's Foreign Trade - Key Issues in India's Export Growth, Concept of Balance of Payment and Balance of Trade, Measures to Promote Export, New Market Barriers, Growing Customer Expectation, Shortening of PLC, Ethical Issues in International Marketing, Counterfeiting and Piracy, Bribery and Smuggling

Text Book:

Title	Author(s)	Publisher	Edition
International Marketing	Rakesh Mohan Joshi	Oxford	2 nd

Reference Book:

Title	Author(s)	Publisher	Edition
Global Marketing Management	Masaaki Kotabe, Kristiaan Helsen	Wiley	3 rd

OBM3208: International Finance

Introduction

Businesses are operating in an increasingly interconnected global environment. Most businesses today are either directly or indirectly exposed to international competition. Managing such businesses requires understanding of currency risks and global financial environment. The objective of this course is to provide students with an in depth knowledge of these issues.

The main topics covered in this course are: forex markets, international Parity conditions, forex risks, currency derivatives and hedging issues, issues with currency investment strategies, issues with cross border financing decisions and cross border investment decisions. Provide students with a basic knowledge of how international financial markets work. The objective is to provide students with an understanding of exchange rates and why currency values fluctuate, explore methods used to manage risk in the global markets, support student learning through site visits to cultural and financial centers and provide an in-depth understanding of the process and techniques used to make international investment decisions.

Intended Learning Outcomes

The students will learn the following:

- How the international business operates?
- What are the determinants of exchange rate?
- Role of International financial institutions in the international trade practices
- How the international financial market operates?
- How to finance the international trades?

Course Contents

- **Module-I- Introduction to International Finance:** An Introduction to international financial management and overview of international business environment. International Flow of funds: BOP, Factors affecting international trade flows. Agencies in international transactions- IMF, World Bank, OECD
- **Module-II- International Financial Market:** Foreign Exchange Market, International Money market, Dealing with International Bond & Stock Market. How Financial Markets serve MNCs.
- **Module-III-Exchange Rate Determination:** Measuring Exchange rate movements- DD for a currency and Supply of a Currency and the change. Exchange rate movements, Shifters or Drivers of exchange rates, movements in cross exchange rates, concepts of international arbitrage, interest rate parity, and purchasing power parity and the international Fisher effect; Nominal and Real Effective Exchange Rate.
- **Module- IV- Exchange Rate Behaviour:** Exchange rate system- Fixed , Flexible & Managed Exchange Rate. Intervention as a policy tool, Exchange Rate Risk Management. Why do firms forecast exchange rate. Forecasting techniques
- **Module- V- International Trade Terms & Trade Financing:** Trade contract and trade terms; Trade terms and need for standardization; INCOTERMS. Trade Financing: Sources and schemes of trade finance; Pre and post –shipment export credit schemes and methods of financing; Packing credit advance details; Post-shipment advance; Import financing – buyer’s credit, supplier’s credit. Export Payment Terms: Credit risk management and payment terms; Main features of payment terms -Advance payment, open account, documentary collection, documentary credit – Documentary collection –DP and DA process and operation; Letter of credit and parties involved; Process of opening and advising LC, Types of LC; Process and operation.

Text Book:

Title	Author(s)	Publisher	Edition
International Financial Management	Jeff Madura	Cengage	12 th

Reference Books:

Title	Author(s)	Publisher	Edition
International Trade Finance – IIBF		Taxmann	1 st , 2017
Multinational Finance	Eteman, Stonehill and Moffett	Pearson	12 th , 2011
Multinational Financial Management	Alan C. Shapiro	PHI	4 th , 2000
International Financial Management	Maurice D Lev	Routledge Taylor & Francis Group	Special Indian 4 th Edition

SPECIALIZATION GROUPS & COURSES

ANALYTICS

OBM3802: Business Analytics**Introduction**

Corporates are generating and storing huge volume of data through ERP implementation, Internet of things, social media and different audio/video encodings. The challenge is to browse through the huge volume of data and to create stories out of them, which would further be useful for increasing top-line of companies or mitigating risk. This course introduces the various facets of data and its distributions. It opens the student to the applications of discrete mathematics, probability and statistics in the area of data science. It introduces the descriptive statistics, data visualization and interpretations. The course will also introduce the programming language R/ Python, which is available as an open source.

Intended Learning outcomes

- To know the importance of big data in management and its properties
- To understand various types of data and data distribution.
- To develop awareness to apply business communication through data-driven information
- To analyze natural processes by relating them to a certain data distribution
- To understand and create statistical charts and tables as a part of business analytics projects
- To use the globally used statistical software - R/ Python in relevant areas

Contents

- **Module I**
 1. Introduction
 2. Role of Data in Organization
 3. Business importance of Data
 4. Data lifecycle. (Data source, data changes, processes, usage)
 5. Business Analytics projects lifecycle- Industry perspective
- **Module II**
 1. Data representation forms (linear, exponentials, logarithmic)
 2. Various data types (numeric, categorical)
- **Module III**
 1. Discrete mathematics
 2. Understanding distributions in Data
 3. Fundamentals of probability (Basic Idea, expectation, probability calculus, conditional probability)
 4. Probability distribution function (uniform, normal, binomial, chi-square, student's t distribution)
 5. Central limit theorem, central tendency of data concepts

▪ **Module IV**

1. Data visualization concepts; (scatter plot, pie chart, histogram, bar chart, box plot, density plot, area plot, etc)
2. Data visualization using R/ Excel

▪ **Module V**

1. Concepts of data cleaning; importance in analytics
2. Introduction to predictive analytics
3. Supervised vs. unsupervised learning (concepts only)

Text Books

Title	Author(s)	Publisher	Edition
Business Analytics: Data Analysis and Decision making	S Christian Albright & Wayne L.Winston	Cengage	5 th

Reference Books

Title	Author(s)	Publisher	Edition
Storytelling with Data: A Data Visualization Guide for Business Professionals	Cole Nussbaumer Knaflic	John Wiley & Sons	1 st
Business Analytics	James E Evans	Pearson	3 rd
Data Science & Big Data Analytics, Discovering, visualizing and presenting Data	David Dietrich, Barry Heller, & Beibei Yang	Wiley	1 st
R for Everyone, Advanced Analytics and Graphics	Jared P. Lander	Addison Wesley	1 st
R for Data Science, Import, Tidy, Transform, Visualize, and Model Data	Hadley Wickham & Garrett Grolemund	O'REILLY	1 st
Ggplot2, Elegant graphics for data analysis	Hadley Wickham	Springer	2 nd
Let Us Python	Yashavant Kanetkar	BPB Publication	2 nd

Project work

Forecasting sales in malls, predicting success of products using data

OBM3803: HR Analytics

Introduction

Today, students need to understand the dynamics of data driven decision making in Human resource management verticals. HR analytics aim to provide insight into how best to manage employees and reach business goals. Because so much data is available, it is important for HR teams to first identify which data is most relevant, along with how to use it for maximum ROI. The course intends to familiarize the students with the scope, techniques, benefits and challenges of analytics in Human Resource Management.

Intended Learning outcomes

- To learn and comprehend scope, techniques, benefits and challenges of analytics in Human Resource Management
- To understand new employee behavior through data analysis
- To be well acquainted with different types of HR analytics and apply in different HR functions
- To analyze and correlate various types of data and understand the patterns behind important concerns such as low employee performance, compensation revision, etc.
- To create predictive models for better understanding employee behavior, employee performance, etc.

- To develop HR strategies and make decisions to improve the overall performance and employee satisfaction level.

Contents

- **Module I**
 1. Introduction
 2. Overview of HR Analytics
 3. Levels of Analytics

- **Module II**
 1. Role of Data in HR decision making
 2. Different tools of HR analytics

- **Module III**
 1. Understanding of different HR metrics such as recruitment metrics, T & D, performance
 2. Understanding data in HR domain
 3. Overcoming data related problems- Data cleaning

- **Module IV**
 1. Descriptive HR Analytics: Use of SPSS for HR analytics
 2. Creating Dash board and data visualization using Excel
 3. Use of SPSS for Predictive HR analytics
 4. Use Tableau for data visualization

Text Books

Title	Author(s)	Publisher	Edition
Human Resource Analytics: Theory and Application Techniques	Swati Dhir and Suparna Pal	Cengage	1 st , 2021

Reference Books

Title	Author(s)	Publisher	Edition
HR Analytics: Connecting Data and Theory	Swati Dhir and Suparna Pal, Sunil Maheshwari	Wiley	2020
HR analytics, Understanding Theories and Applications	Dipak Kumar Bhattacharyya	Sage	1 st

Project work

Using data to study employee attrition, absenteeism, employee satisfaction and other HR concerns.

OBM3804: Marketing Analytics

Introduction

The goal of this course is to develop a disciplined process for addressing marketing issues and problems in a variety of settings, and to give students the tools and background necessary to think through marketing and business problems. The course helps in developing these skills in a deep-rooted manner so that students retain the marketing skills learnt through the course. Live projects would encourage students to apply the concepts and generalizations to a real-life product or service. The general route to be followed in the course is concept learning followed by illustration and finally application of the concepts in as real a setting as possible within the boundaries of the course and the institutional educational setup.

Intended Learning outcomes

- To understand the performance of a marketing activity with data
- To articulate the major marketing concepts and models learnt through the course through analysis in various software
- To apply technology and analytical processes to marketing-related data
- To analyze the importance of marketing as a function in a business organization using data backed decisions' making process
- To apply and evaluate to the linkages of marketing as a function to other functions within a business organization
- To create marketing strategies with the help of data analysis.

Contents

- **Module I**
 1. Introduction to Analytics: Importance of analytics in business world, data driven decision making, and uses of analytics in various fields of E-commerce, FMCG, Media industry etc.
 2. Summarizing the Marketing Data: Analysing the sales data with various angles. Use of Pivot Table to understand and analyse the data. Use of real-world data to explain the example.
- **Module II**
 1. Market Forecasting using simple Linear Regression and Correlation: Understanding the importance of forecasting in Marketing and thus using Simple Linear Regression to summarize various relationships
 2. What do customers want – Conjoint Analysis: Understanding the basic principles of consumer behavior and interpreting the results through Conjoint analysis
- **Module III** - Retail analytics: Understanding the market lift analysis and calculation of lift for two products. How to allocate retail space and resources
- **Module IV** - Advertising analytics: Measuring the Effectiveness of adverting spend and understanding the various media selection models
- **Module V** - Communication Analytics, Sentiment Analytics, Social Media Analytics

Text Books

Title	Author(s)	Publisher	Edition
Marketing Analytics	Wayne L Winston	Wiley Publication	1 st

Reference Books

Title	Author(s)	Publisher	Edition
Cutting-Edge Marketing Analytics-Real World Cases and Data Sets for Hands	Rajkumar Venkatesan Paul Farris Ronald T. Wilcox	Wiley	2 nd

Project work

Using data to study product development, customer trends and preferences, brand building through social media.

OBM3605: Data Mining

Introduction

This course will impact emerging trends in data mining and to help students understand and appreciate the importance of making meaningful use of large volume of data for the purpose of decision-making in the complex and ever changing business environment. The students will be exposed to real life business applications through student projects. Students will be able to differentiate decisional systems from operational systems. They will understand and apply data mining tools and techniques. Students will also be made aware on Best practices and trends of Data Mining.

Intended Learning outcomes

- To differentiate decisional systems from operational systems
- To understand data warehousing and Data mining concepts
- To understand the basic Data mining techniques and applications
- To understand basic application of data mining in various business domains

Contents

- Introduction to operational systems,
- Database concepts, Normalization (1st, 2nd and 3rd NF) and applications. Difference between operational and decisional systems
- Introduction to Data warehousing, necessity and commercial application of Data warehouse, architecture of DW, ETL Process and applications. Introduction to data mining, importance, KDD vs. data mining,
- Introduction to data mining techniques like Association Rules, Classification technique and Clustering
- Introduction and overview of decision tree and neural networks.
- Introduction to k means clustering application with use of Microsoft Excel template
- Introduction to web mining, Mining for e business and text mining. Business Cases on Telecom, Banks and intrusion detections.

Text Book:

Title	Author(s)	Publisher	Edition
Data Mining	Vikram Pudi and P. Radha Krishna	Oxford	Latest

Reference Books:

Title	Author(s)	Publisher	Edition
Decision Support And Business Intelligence Systems	Turban Efraim (et al)	Pearson	Latest
Making Better Business Intelligence Decisions Faster	Elizabeth Vitt, Michael Luckevich and Stacia Misner		Latest
Business Intelligence, Data Mining And Optimization For Decision Making	Vercellis Carlo, John Wiley	Wiley	Latest
Data mining for business intelligence: concepts, techniques and applications in Microsoft office excel with xl miner	Shmueli Galit (et al)	Wiley	Latest
Business intelligence in the digital economy: opportunities, limitations and risks	Raisinghani Mahesh		Latest

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Declared u/s 3 of UGC Act, 1956

Bhubaneswar, Odisha, India

